

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**EXECUTIVE COUNCIL MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Ibrahim Umar Alhassan	-	Chairman
2. Ibrahim Iro Tahir	-	Vice Chairman
3. Haladu Ahmed Akubushin	-	Supervisory Councilor Agriculture
4. Sani Wakili Maje	-	Supervisory Councilor Works
5. Aliyu Usman Ayama	-	Supervisory Councilor Education
6. Ahmed Ahmed Gatafa	-	Supervisory Councilor Revenue
7. Imani Muhammad Auyo	-	Supervisory Councilor Community
8. Ladi Afarmo	-	Supervisory Councilor Planning
9. Sani Umar	-	Supervisory Councilor Wash
10. Sale Kaila	-	Adviser on Security
11. Muhammad Inni	-	Adviser on Disable
12. Isyaku Abdullahi	-	Adviser on Political
13. Ismaila Ma'aji Auyo	-	Secretary

**LEGISLATIVE COUNCIL MEMBERS**

1. Ismaila Ma'aji	-	Auyo Ward	Speaker
2. Mamuda Suleiman	-	Gamafoi Ward	Deputy Speaker
3. Hussaini Bulama	-	Ayan Ward	Member
4. Yusuf Maina	-	Unik Ward	Member
5. Hassan Dawaki	-	Gamsarka Ward	Member
6. Yakubu Nadabo	-	Auyakayi Ward	Member
7. Ali Ibrahim	-	Gatafa Ward	Member
8. Adamu Musa	-	Kafur Ward	Member
9. Haladu Bulama	-	Tsidir Ward	Member
10. Umar Kaila	-	Ayama Ward	Member

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2016**

**MANAGEMENT STAFF**

- |                          |   |  |
|--------------------------|---|--|
| 1. Shu'aibu Mu'azu Jahun | - | Director Admin & General Services        |
| 2. Tukur Tafida Adamu    | - | Director Planning, Research & Statistics |
| 3. Shehu Halilu          | - | Treasurer                                |

**BANKERS**

Unity Bank  
UBA  
Keystone Bank  
Skye Bank

**AUDITORS**

UMAR HAMID & CO  
(Certified National Accountants)  
87<sup>A</sup> Sardauna Crescent  
Kano.

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended *31<sup>st</sup> December, 2016*.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2016</b>
	<b>₦</b>
Income	<b>1,099,413,274</b>
Expenditure	<b><u>(1,085,070,986)</u></b>
Surplus/(Deficit)	<b><u>14,342,288</u></b>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in *2016*.

Thank you.

**Chairman**  
**Auyo Local Government Council, Jigawa State.**

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of *Auyo Local Government Council* of Jigawa State as at *31<sup>st</sup> December, 2016* and the related Revenue and Expenditure accounts and the Capita Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infiriming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at *31<sup>st</sup> December, 2016* and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016	2015
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	10,676,604	276,928
Investment	2	-	-
Advances	3	<u>38,785,986</u>	<u>34,645,247</u>
<b>Total Assets</b>		<b><u>49,462,590</u></b>	<b><u>34,922,175</u></b>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	35,832,017	35,633,890
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>		<b><u>(35,832,017)</u></b>	<b><u>(35,633,890)</u></b>
<b>NET ASSET</b>		<b><u>(13,630,573)</u></b>	<b><u>(711,715)</u></b>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(711,715)	(368,203)
Surplus/(Deficit) for the year	7	<u>14,342,288</u>	<u>(343,512)</u>
<b>Accumulated Funds C/D</b>		<b><u>(13,630,573)</u></b>	<b><u>(711,715)</u></b>

CHAIRMAN'S SIGN

TREASURER'S SIGN

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		4,434,043	5,995,101
Statutory Allocation		899,265,784	1,095,600,064
Capital Revenue		<u>195,713,447</u>	<u>58,319,029</u>
<b>Total Revenue</b>		<b><u>1,099,413,274</u></b>	<b><u>1,159,914,194</u></b>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		985,303,767	1,024,881,279
Capital Expenditure		<u>99,767,219</u>	<u>135,376,427</u>
<b>Total Expenditure</b>		<b><u>1,085,070,986</u></b>	<b><u>1,160,257,706</u></b>
<b>Surplus/(Deficit) for the year</b>		<b><u>14,342,288</u></b>	<b><u>(343,512)</u></b>

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2016**

	<b>2016</b>	<b>2015</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,099,413,274	1,159,914,194
Less Total Payment (Recurrent)	<u>(985,303,767)</u>	<u>1,024,881,279</u>
<b>Net Cash Flow from Operating Activities</b>	<b><u>114,109,507</u></b>	<b><u>135,032,915</u></b>
 <b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>83,679,058</u>	<u>(135,376,427)</u>
<b>Net Cash Flow from Investing Activities</b>	<b><u>(14,342,288)</u></b>	<b><u>(343,512,)</u></b>
 <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	4,156,743	31,348
Deposits/Repayment of Loans	(198,126)	(673,977)
Bank Overdraft	<u>          -</u>	<u>          -</u>
<b>Net Cash Flow from Financing Activities</b>	<b><u>3,958,617</u></b>	<b><u>(642,629)</u></b>
 <b>Net Increase/Decrease in Cash and its Equivalent</b>	 <b>10,953,532</b>	 <b>(986,141)</b>
 <i>Cash and its Equivalent at 1/1/2016</i>	 <b><u>276,928</u></b>	 <b><u>1,263,069</u></b>
 <i>Cash and its Equivalent at 31/12/2016</i>	 <b><u>10,676,604</u></b>	 <b><u>276,928</u></b>

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Main)		9,884,408	33,423
UBA (Revenue)		404,408	43,445
Keystone Bank (Loan)		-	-
Skye Bank (Project)		107,256	107,256
Unity Bank (Salary)		255,250	42,947
Unity Bank (Overhead)		<u>25,282</u>	<u>49,857</u>
		<b><u>10,676,604</u></b>	<b><u>276,928</u></b>
 <b><u>Investments</u></b>	2	<u>-</u>	<u>-</u>
 <b><u>Advances</u></b>	3		
Personal		8,316,510	9,209,767
Others		<u>30,485,480</u>	<u>25,435,480</u>
		<b><u>38,801,990</u></b>	<b><u>34,645,247</u></b>
 <b><u>Deposits</u></b>	4		
State Government		19,797,834	19,854,296
Federal Government		7,787,087	7,587,087
Others		<u>8,247,095</u>	<u>8,192,507</u>
		<b><u>35,832,016</u></b>	<b><u>35,633,890</u></b>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus /(Deficits)</u></b>	7		
Total Revenue		1,099,413,274	1,159,914,194
Total Expenditure		<u>(1,068,982,824)</u>	<u>(1,160,257,706)</u>
		<b><u>30,430,450</u></b>	<b><u>(343,512)</u></b>

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		30,000	-
1003	Local licenses & Fees		3,096,220	3,419,337
1004	Earnings from Comm. & Undertaking		386,000	976,000
1005	Rent on L.G. Properties		224,400	202,000
1006	Interest & Dividend		1,768	7, 233
1007	Grants		-	-
1008	Miscellaneous		695,655	1,390,531
1009	Statutory Allocations		<u>899,265,784</u>	<u>1,095,600,064</u>
<b>Total Recurrent Revenue</b>			<b><u>903,699,827</u></b>	<b><u>1,101,595,165</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		146,570,799	58,319,029
3002	External Sources		-	-
3003	Grants		49,142,648	-
3004	Miscellaneous		-	-
<b>Total Capital Revenue</b>			<b><u>195,713,447</u></b>	<b><u>58,319,029</u></b>
<b>Total Recurrent/Capital Revenue</b>			<b><u>1,099,413,274</u></b>	<b><u>1,159,914,194</u></b>

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		10,985,120	25,083,691
2002	Office of the Secretary		8,494,370	10,066,288
2003	The Council		3,237,216	27,974,671
2004	Personal Management		39,905,003	49,242,828
2005	Finance & Supply		115,313,797	115,478,262
2006	Education		565,137,677	541,367,207
2007	Medical & Health		85,591,054	82,534,840
2008	Agriculture & Natural Resources		28,930,264	36,194,630
2009	Works & Housing		42,684,659	28,373,795
2010	Traditional Office Holders		51,710,429	60,164,784
2011	Social & Comm. Development		<u>33,314,178</u>	<u>48,400,283</u>
<b>Total Recurrent Expenditure</b>			<b><u>985,303,767</u></b>	<b><u>1,024,881,279</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		6,000,000	-
5001-05	Social Sector		20,684,139	23,233,577
6001-04	Area Development Sector		3,500,000	1,800,000
7001-03	Administrative Sector		69,583,080	110,342,850
8001	Local Repayment/Interest		-	-
<b>Total Capital Expenditure</b>			<b><u>99,767,219</u></b>	<b><u>135,376,427</u></b>
<b>Total Recurrent/Capital Expenditure</b>			<b><u>1,085,070,986</u></b>	<b><u>1,160,257,706</u></b>

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	200,000	-	(200,000)
1002	Rate	2,000,000	30,000	(1,970,000)
1003	Local licenses & Fees	1,710,000	3,096,220	(1,386,220)
1004	Comm. & Undertaking	980,000	386,000	(594,000)
1005	Rent on L.G. Properties	270,000	224,400	(45,600)
1006	Interest & Dividend	1,150,000	1,768	(1,148,232)
1007	Grants	-	-	-
1008	Miscellaneous	1,600,000	695,665	(904,335)
1009	Statutory Allocations	<u>1,708,761,613</u>	<u>899,265,784</u>	<u>(809,495,829)</u>
<b>Total Recurrent Revenue</b>		<b><u>1,722,071,613</u></b>	<b><u>903,699,827</u></b>	<b><u>(818,371,786)</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	163,190,212	146,570,799	(16,619,413)
3002	External Sources	-	-	-
3003	Grants	53,143,367	49,142,648	(4,000,719)
3004	Miscellaneous	-	-	-
<b>Total Capital Revenue</b>		<b><u>216,333,579</u></b>	<b><u>195,713,447</u></b>	<b><u>(20,620,132)</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>1,938,405,192</u></b>	<b><u>1,099,412,274</u></b>	<b><u>(838,991,918)</u></b>

**AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	43,667,706	10,985,120	32,682,586
2002	Office of the Secretary	19,777,969	8,494,370	11,283,599
2003	The Council	50,373,062	3,237,216	47,135,846
2004	Personal Management	60,958,759	39,905,003	21,053,756
2005	Finance & Supply	254,209,615	115,313,797	138,895,818
2006	Education	600,359,826	565,137,677	35,222,149
2007	Medical & Health	85,634,150	85,591,054	43,096
2008	Agriculture & Natural Resources	55,942,014	28,930,264	27,011,750
2009	Works & Housing	58,496,568	42,684,659	15,811,909
2010	Traditional Office Holders	65,000,000	51,710,429	13,289,571
2011	Social & Comm. Development	<u>78,352,888</u>	<u>33,314,178</u>	<u>45,038,710</u>
<b>Total Recurrent Expenditure</b>		<b><u>1,372,772,557</u></b>	<b><u>985,303,767</u></b>	<b><u>387,468,790</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	122,752,165	6,000,000	116,752,165
5001-05	Social Sector	61,000,000	20,684,139	40,315,861
6001-04	Area Development Sector	132,500,000	3,500,000	129,000,000
7001-03	Administrative Sector	246,880,165	69,583,080	177,297,082
8001	Local Repayment/Interest	-	-	-
<b>Total Capital Expenditure</b>		<b><u>563,132,330</u></b>	<b><u>99,767,219</u></b>	<b><u>463,365,111</u></b>
<b>Total Recurrent/Capital Expenditure</b>		<b><u>1,935,904,887</u></b>	<b><u>1,085,070,986</u></b>	<b><u>850,833,901</u></b>

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**EXECUTIVE COUNCIL MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

- |                              |   |   |
|------------------------------|---|---|
| 1. Alh. Muhammad Rabi’u Baba | - | Chairman                                      |
| 2. Sha’adu Adamu             | - | Vice Chairman                                 |
| 3. Sha’aibu Adamu G/Ganta    | - | Secretary                                     |
| 4. Ibrahim S/Fulani          | - | Supervisory Councilor Works & Housing         |
| 5. Aliyu Yusuf Damfa         | - | Supervisory Councilor Community & Social Dev. |
| 6. Usaini Lurwan Girdo       | - | Supervisory Councilor Revenue                 |
| 7. Yusuf Adamu Babura        | - | Supervisory Councilor Protocol & Media        |
| 8. Idris Kuzum Zumi          | - | Supervisory Councilor Agriculture             |
| 9. Mansur Danladi Kanya      | - | Supervisory Councilor Education               |
| 10. Haj. Ladi Umar           | - | Supervisory Councilor Medical & Health        |

**LEGISLATIVE COUNCIL MEMBERS**

- |                            |   |                |                |
|----------------------------|---|----------------|----------------|
| 1. Hon. Tijjani Adamu      | - | Councilor      | Babura Ward    |
| 2. Hon. Uzairu A. Sa’idu   | - | Councilor      | Dorawa Ward    |
| 3. Hon. Iliyasu Bala       | - | Councilor      | Kanya Ward     |
| 4. Hon. Rabbilu Uzairu     | - | Councilor      | Garu Ward      |
| 5. Hon. Tijjani Abdullahi  | - | Councilor      | Insharuwa Ward |
| 6. Hon. Habu Mohammed      | - | Councilor      | Gasakoli Ward  |
| 7. Hon. Gambo Musa         | - | Councilor      | Takwasa Ward   |
| 8. Hon. Habu Tata          | - | Councilor      | Kuzumzumi Ward |
| 9. Hon. Mohammed Mohammed  | - | Councilor      | Jigawa Ward    |
| 10. Hon. Bashari Bayero    | - | Council Leader | Kyambo Ward    |
| 11. Hon. Isah Ubale Batali | - | Deputy Leader  | Batali Ward    |

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2016**

**MANAGEMENT STAFF**

- |                           |   |  |
|---------------------------|---|--|
| 1. Aliyu Abdullahi Malami | - | Director Personnel Management            |
| 2. Abdullahi Badayi       | - | Director Planning, Research & Statistics |
| 3. Danladi Muhammad Taura | - | Treasurer                                |

**BANKERS**

Access Bank

Zenith Bank

Microfinance

Union Bank

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**CHAIRMAN'S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended *31<sup>st</sup> December, 2016*.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2016</b>
Income	<b>1,576,439,109</b>
Expenditure	<b><u>(1,574,707,392)</u></b>
Surplus/(Deficit)	<b><u>1,731,717</u></b>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in *2016*.

Thank you.

**Chairman**  
**Babura Local Government Council, Jigawa State.**

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of *Babura Local Government Council* of Jigawa State as at *31<sup>st</sup> December, 2016* and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at *31<sup>st</sup> December, 2016* and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b><u>LIQUID ASSET</u></b>			
Bank Balances	1	2,136,613	1,618,315
Investment	2	-	-
Advances	3	<u>6,110,907</u>	<u>4,732,647</u>
<b>Total Assets</b>		<b><u>8,247,520</u></b>	<b><u>6,350,962</u></b>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	60,372,419	60,207,578
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>		<b><u>(60,372,419)</u></b>	<b><u>(60,207,578)</u></b>
<b>NET ASSET</b>		<b><u>(52,124,899)</u></b>	<b><u>(53,856,616)</u></b>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(53,856,616)	(54,283,011)
Surplus/(Deficit) for the year	7	<u>1,731,717</u>	<u>426,395</u>
<b>Accumulated Funds C/D</b>		<b><u>(52,124,899)</u></b>	<b><u>(53,856,616)</u></b>

CHAIRMAN'S SIGN

TREASURER'S SIGN

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		10,176,094	8,849,260
Statutory Allocation		1,085,748,477	1,331,698,233
Capital Revenue		<u>480,514,538</u>	<u>317,634,296</u>
<b>Total Revenue</b>		<b><u>1,576,439,109</u></b>	<b><u>1,658,182,289</u></b>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,507,470,832	1,512,245,456
Capital Expenditure		<u>67,236,560</u>	<u>145,510,438</u>
<b>Total Expenditure</b>		<b><u>(1,574,707,392)</u></b>	<b><u>1,657,755,894</u></b>
<b>Surplus/(Deficit) for the year</b>		<b><u>1,731,717</u></b>	<b><u>426,395</u></b>

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2016**

	<b>2016</b>	<b>2015</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,576,439,109	1,658,182,289
Less Total Payment (Recurrent)	<u>(1,507,470,832)</u>	<u>(1,512,245,456)</u>
<b>Net Cash Flow from Operating Activities</b>	<b><u>68,968,277</u></b>	<b><u>145,936,833</u></b>
 <b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	67,236,560	(145,510,435)
<b>Net Cash Flow from Investing Activities</b>	<b><u>1,731,717</u></b>	<b><u>426,398</u></b>
 <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	1,378,260	636,603
Deposits/Repayment of Loans	164,841	258,833
Bank Overdraft	—	—
<b>Net Cash Flow from Financing Activities</b>	<b><u>1,543,101</u></b>	<b><u>895,436</u></b>
 <b>Net Increase/Decrease in Cash and its Equivalent</b>	 <b>518,298</b>	 <b>1,321,831</b>
 <i>Cash and its Equivalent at 1/1/2016</i>	 <b><u>1,618,315</u></b>	 <b><u>296,484</u></b>
 <i>Cash and its Equivalent at 31/12/2016</i>	 <b><u>2,136,613</u></b>	 <b><u>1,618,315</u></b>

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Access Bank (Dormant)		11,252	19,477
Zenith Bank (Main)		2,042,745	1,503,444
Microfinance (Revenue)		9,454	4,503
Zenith Bank (Personnel Cost)		15,522	26,257
Zenith Bank (Overhead)		5,159	12,153
Union Bank (Project) (Dormant)		419	419
Access Bank (Dormant)		<u>52,062</u>	<u>52,062</u>
		<b><u>2,136,613</u></b>	<b><u>1,618,315</u></b>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		4,110,907	4,732,647
Others		<u>2,000,000</u>	-
		<b><u>6,110,907</u></b>	<b><u>4,732,647</u></b>
 <b><u>Deposits</u></b>	4		
State Government		41,105,035	41,105,035
Federal Government		8,466,015	8,466,015
Others		<u>10,801,369</u>	<u>10,636,531</u>
		<b><u>60,372,419</u></b>	<b><u>60,207,578</u></b>
 <b><u>Loans</u></b>	5	-	-
 <b><u>Bank Overdrafts</u></b>	6	-	-
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,576,439,109	1,658,182,289
Total Expenditure		<b><u>(1,574,707,392)</u></b>	<b><u>(1,657,755,894)</u></b>
		<b><u>1,731,717</u></b>	<b><u>426,395</u></b>

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>RECURRENT REVENUE</u></b>			
	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	630,000	3,334,805
1003	Local licenses & Fees	3,571,845	3,920,195
1004	Earnings from Comm. & Undertaking	4,968,215	30,000
1005	Rent on L.G. Properties	568,400	-
1006	Interest & Dividend	-	-
1007	Grants	--	-
1008	Miscellaneous	437,634	1,564,260
1009	Statutory Allocations	<u>1,085,748,477</u>	<u>1,331,698,233</u>
<b>Total Recurrent Revenue</b>		<b><u>1,095,924,571</u></b>	<b><u>1,340,547,493</u></b>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	223,963,406	105,676,451
3002	External Sources	-	52,431,396
3003	Grants	256,551,132	35,984,073
3004	Miscellaneous	-	<u>123,542,876</u>
<b>Total Capital Revenue</b>		<b><u>480,514,538</u></b>	<b><u>317,634,796</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>1,576,439,109</u></b>	<b><u>1,658,182,289</u></b>

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		9,405,976	31,906,417
2002	Office of the Secretary		110,048,318	109,712,303
2003	The Council		3,560,928	32,999,005
2004	Personal Management		59,721,848	80,277,965
2005	Finance & Supply		209,678,025	171,477,044
2006	Education		658,437,903	637,610,972
2007	Medical & Health		208,428,743	196,079,526
2008	Agriculture & Natural Resources		50,685,756	50,985,956
2009	Works & Housing		61,015,763	61,296,601
2010	Traditional Office Holders		61,046,084	69,852,354
2011	Social & Comm. Development		<u>75,441,488</u>	<u>70,047,313</u>
<b>Total Recurrent Expenditure</b>			<b><u>1,507,470,832</u></b>	<b><u>1,512,245,456</u></b>
 <b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		8,384,420	-
5001-05	Social Sector		24,410,738	28,024,941
6001-04	Area Development Sector		800,000	12,040,000
7001-03	Administrative Sector		33,641,402	105,445,497
8001	Local Repayment/Interest		-	-
<b>Total Capital Expenditure</b>			<b><u>67,236,560</u></b>	<b><u>145,510,438</u></b>
<b>Total Recurrent/Capital Expenditure</b>			<b><u>1,574,707,392</u></b>	<b><u>1,657,755,984</u></b>

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	200,000	-	(200,000)
1002	Rate	200,000	630,000	430,000
1003	Local licenses & Fees	6,457,000	3,571,845	(2,885,155)
1004	Comm. & Undertaking	7,000,000	4,968,215	(2,031,785)
1005	Rent on L.G. Properties	1,000,000	568,400	(431,600)
1006	Interest & Dividend	550,000	-	(550,000)
1007	Grants	-	-	-
1008	Miscellaneous	2,000,000	437,634	(1,562,366)
1009	Statutory Allocations	<u>2,041,450,000</u>	<u>1,085,748,477</u>	<u>(955,701,523)</u>
<b>Total Recurrent Revenue</b>		<b><u>2,058,857,000</u></b>	<b><u>1,095,924,571</u></b>	<b><u>(962,932,429)</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	210,000,000	223,963,406	(13,963,406)
3002	External Sources	-	-	-
3003	Grants	44,000,000	256,551,132	212,551,132
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Capital Revenue</b>		<b><u>254,000,000</u></b>	<b><u>480,514,538</u></b>	<b><u>(226,514,538)</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>2,312,857,000</u></b>	<b><u>1,576,439,109</u></b>	<b><u>(736,417,891)</u></b>

**BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	40,512,077	9,405,976	31,106,101
2002	Office of the Secretary	108,881,810	110,048,318	(1,166,508)
2003	The Council	49,002,795	3,560,928	45,441,867
2004	Personal Management	85,167,099	59,721,848	25,445,251
2005	Finance & Supply	257,419,847	209,678,025	47,741,822
2006	Education	736,157,880	658,437,903	77,719,977
2007	Medical & Health	216,357,876	208,428,743	7,929,133
2008	Agriculture & Natural Resources	54,509,028	50,685,756	3,823,272
2009	Works & Housing	85,287,497	61,015,763	24,271,734
2010	Traditional Office Holders	80,000,000	61,046,084	18,953,916
2011	Social & Comm. Development	<u>117,328,637</u>	<u>75,441,488</u>	<u>41,887,149</u>
<b>Total Recurrent Expenditure</b>		<b><u>1,830,624,546</u></b>	<b><u>1,507,470,832</u></b>	<b><u>323,153,714</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	57,000,000	8,384,420	48,615,580
5001-05	Social Sector	138,800,000	24,410,738	114,389,262
6001-04	Area Development Sector	41,803,718	800,000	41,003,718
7001-03	Administrative Sector	245,000,000	33,641,402	211,358,598
8001	Local Repayment/Interest	-	-	-
<b>Total Capital Expenditure</b>		<b><u>482,603,718</u></b>	<b><u>67,236,560</u></b>	<b><u>415,367,158</u></b>
<b>Total Recurrent/Capital Expenditure</b>		<b><u>2,313,228,264</u></b>	<b><u>1,574,707,392</u></b>	<b><u>738,520,872</u></b>

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**EXECUTIVE COUNCIL MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Hon. Adamu Garba - Caretaker Chairman
2. Hon. A. Wada (Paka) - Supervisory Councilor –Agric, Wash & Education
3. Hon. Haruna Wangida - Supervisory Councilor - Community & Works
4. Hon. Ahmed Sani Alaramma - Supervisory Councilor - Finance & Planning
5. Hon. Yakubu Lamido - Local Government Secretary.

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**MANAGEMENT STAFF**

- |                        |   |  |
|------------------------|---|--|
| 1. Garba Ibrahim Wunti | - | Director Admin & General Services        |
| 2. Bashir Usman        | - | Local Government Treasurer               |
| 3. Ahmed Mu'azu        | - | Director Planning, Research & Statistics |

**BANKERS**

Unity Bank Plc

Keystone Bank Plc

Zenith Bank Plc

Microfinance Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended *31<sup>st</sup> December, 2016*.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2016</b>
	<b>₦</b>
Income	<b>1,501,456,125</b>
Expenditure	<b><u>(1,543,487,160)</u></b>
Surplus/(Deficit)	<b><u>(42,031,035)</u></b>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in *2016*.

Thank you.

**Chairman**  
**Birnin Kudu Local Government Council, Jigawa State.**

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of *Birnin Kudu Local Government Council* of Jigawa State as at *31<sup>st</sup> December, 2016* and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at *31<sup>st</sup> December, 2016* and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a 'Cash Basis' under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS' SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a 'Note' to the Accounts.

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b><u>LIQUID ASSET</u></b>			
Bank Balances	1	5,465,194	47,068,265
Investment	2	-	-
Advances	3	<u>25,966,788</u>	<u>25,272,651</u>
<b>Total Assets</b>		<b><u>31,431,982</u></b>	<b><u>72,340,916</u></b>
 <b><u>LESS LIABILITIES</u></b>			
Deposits	4	98,544,215	97,422,114
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>		<b><u>(98,544,215)</u></b>	<b><u>(97,422,114)</u></b>
 <b>NET ASSET</b>		 <b><u>(67,112,233)</u></b>	 <b><u>(25,081,198)</u></b>
 <b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(25,081,198)	(65,529,537)
Surplus/(Deficit) for the year	7	<u>(42,031,035)</u>	<u>40,448,339</u>
<b>Accumulated Funds C/D</b>		<b><u>(67,112,233)</u></b>	<b><u>(25,081,198)</u></b>

CHAIRMAN'S SIGN

TREASURER'S SIGN

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		5,264,452	5,815,886
Statutory Allocation		1,249,046,123	1,673,418,069
Capital Revenue		<u>247,145,550</u>	<u>155,868,063</u>
<b>Total Revenue</b>		<b><u>1,501,456,125</u></b>	<b><u>1,835,102,558</u></b>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,346,758,584	1,562,479,407
Capital Expenditure		<u>196,728,576</u>	<u>232,174,812</u>
<b>Total Expenditure</b>		<b><u>1,543,487,160</u></b>	<b><u>1,794,654,219</u></b>
<b>Surplus/(Deficit) for the year</b>		<b><u>(42,031,035)</u></b>	<b><u>40,448,339</u></b>

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2016**

	2016 ₦	2015 ₦
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>	1,501,456,125	1,835,102,558
Total Revenue (Receipts)	<u>(1,346,758,584)</u>	<u>(1,562,479,407)</u>
Less Total Payment (Recurrent)	<u>154,697,541</u>	<u>272,623,151</u>
<b>Net Cash Flow from Operating Activities</b>		
 <b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	196,728,576	232,174,812
<b>Net Cash Flow from Investing Activities</b>	<u>(42,031,035)</u>	<u>40,448,339</u>
 <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	694,137	(1,253,872)
Deposits/Repayment of Loans	1,122,101	(201,814)
Bank Overdraft	-	<u>(1,244,074)</u>
<b>Net Cash Flow from Financing Activities</b>	<u>1,816,238</u>	<u>(2,699,760)</u>
 <b>Net Increase/Decrease in Cash and its Equivalent</b>	<b>(41,603,071)</b>	<b>37,748,579</b>
 <i>Cash and its Equivalent at 1/1/2016</i>	<u><b>47,068,265</b></u>	<u><b>9,319,686</b></u>
 <i>Cash and its Equivalent at 31/12/2016</i>	<u><b>5,465,194</b></u>	<u><b>47,068,265</b></u>

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Salary)		1,198,015,	616,098
Unity Bank (Revenue)		296,407	5,830,030
Unity Bank (Loan)		49,969	49,969
Keystone Bank (Project)		2,238,598	7,631,779
Zenith Bank (Overhead)		116,525	3,286,117
Unity Bank (Tractors)		142,000	142,000
Zenith Bank (Main)		1,423,680	29,512,272
		<u>=====</u>	<u>-----</u>
		<b><u>5,465,194</u></b>	<b><u>47,068,265</u></b>
 <b><u>Investments</u></b>	2	<u>-</u>	<u>-</u>
 <b><u>Advances</u></b>	3		
Personal		9,761,063	12,162,651
Others		16,205,725	13,110,000
		<b><u>25,966,788</u></b>	<b><u>25,272,651</u></b>
 <b><u>Deposits</u></b>	4		
State Government		46,253,617	46,253,617
Federal Government		35,549,526	35,549,526
Others		<u>16,741,072</u>	<u>15,618,971</u>
		<b><u>98,544,215</u></b>	<b><u>97,422,114</u></b>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,501,456,125	1,835,102,558
Total Expenditure		<b><u>(1,543,487,160)</u></b>	<b><u>(1,794,654,219)</u></b>
		<b><u>(42,031,035)</u></b>	<b><u>40,448,339</u></b>

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>RECURRENT REVENUE</u></b>			
	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	570,050	-
1003	Local licenses & Fees	2,535,472	1,737,449
1004	Earnings from Comm. & Undertaking	1,454,886	1,181,187
1005	Rent on L.G. Properties	245,000	38,000
1006	Interest & Dividend	-	975
1007	Grants	-	-
1008	Miscellaneous	459,044	2,849,495
1009	Statutory Allocations	<u>1,249,046,123</u>	<u>1,673,418,069</u>
<b>Total Recurrent Revenue</b>		<b><u>1,254,310,575</u></b>	<b><u>1,679,233,955</u></b>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	215,133,233	78,158,164
3002	External Sources	-	-
3003	Grants	32,012,317	77,710,439
3004	Miscellaneous	-	-
<b>Total Capital Revenue</b>		<b><u>247,145,550</u></b>	<b><u>155,868,603</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>1,501,456,125</u></b>	<b><u>1,835,102,558</u></b>

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>			
	9		
<b>HEAD</b>	<b>PARTICULARS</b>		
2001	Office of the Chairman	12,435,432	27,701,646
2002	Office of the Secretary	79,035,238	82,103,027
2003	The Council	3,810,938	40,178,544
2004	Personal Management	60,022,520	108,576,964
2005	Finance & Supply	155,603,730	180,319,099
2006	Education	577,455,892	594,307,397
2007	Medical & Health	180,050,400	193,715,763
2008	Agriculture & Natural Resources	42,809,761	48,043,600
2009	Works & Housing	77,968,655	90,502,215
2010	Traditional Office Holders	75,169,650	86,357,163
2011	Social & Comm. Development	<u>82,396,368</u>	<u>110,673,989</u>
<b>Total Recurrent Expenditure</b>		<b><u>1,346,758,584</u></b>	<b><u>1,562,479,407</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>			
4001-08	Economic Sector	7,857,941	923,100
5001-05	Social Sector	31,857,220	40,397,195
6001-04	Area Development Sector	14,614,335	18,482,705
7001-03	Administrative Sector	142,399,080	172,371,812
8001	Local Repayment/Interest	_____ -	_____ -
<b>Total Capital Expenditure</b>		<b><u>196,728,576</u></b>	<b><u>232,174,812</u></b>
<b>Total Recurrent/Capital Expenditure</b>		<b><u>1,543,487,160</u></b>	<b><u>1,794,654,219</u></b>

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	200,000	-	(200,000)
1002	Rate	500,000	570,050	70,050
1003	Local licenses & Fees	12,952,000	2,535,472	(10,416,528)
1004	Comm. & Undertaking	3,100,000	1,454,886	(1,645,114)
1005	Rent on L.G. Properties	350,000	245,000	(105,000)
1006	Interest & Dividend	550,000	-	(550,000)
1007	Grants	-	-	-
1008	Miscellaneous	3,050,000	459,044	(2,590,956)
1009	Statutory Allocations	<u>2,266,000,000</u>	<u>1,249,046,123</u>	<u>(1,016,953,877)</u>
<b>Total Recurrent Revenue</b>		<b><u>2,286,702,000</u></b>	<b><u>1,254,310,575</u></b>	<b><u>(1,032,391,425)</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	195,000,000	215,133,233	20,133,233
3002	External Sources	-	-	-
3003	Grants	90,000,000	32,012,317	(57,987,683)
3004	Miscellaneous	-	-	-
<b>Total Capital Revenue</b>		<b><u>285,000,000</u></b>	<b><u>247,145,550</u></b>	<b><u>(37,854,450)</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>2,571,702,000</u></b>	<b><u>1,501,456,125</u></b>	<b><u>(1,070,245,875)</u></b>

**BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	43,636,537	12,435,432	31,201,105
2002	Office of the Secretary	87,561,486	79,035,238	8,526,248
2003	The Council	52,848,261	3,810,938	49,037,303
2004	Personal Management	106,806,632	60,022,520	46,784,112
2005	Finance & Supply	358,457,584	155,603,730	202,853,854
2006	Education	623,839,601	577,455,892	46,383,709
2007	Medical & Health	199,364,969	180,050,400	19,314,569
2008	Agriculture & Natural Resources	46,503,984	42,809,761	3,694,223
2009	Works & Housing	91,269,396	77,968,655	13,300,741
2010	Traditional Office Holders	95,000,000	75,169,650	19,830,350
2011	Social & Comm. Development	<u>92,647,692</u>	<u>82,396,368</u>	<u>10,251,324</u>
<b>Total Recurrent Expenditure</b>		<b><u>1,797,936,142</u></b>	<b><u>1,346,758,584</u></b>	<b><u>451,177,558</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	124,200,000	7,857,941	116,342,059
5001-05	Social Sector	73,000,000	31,857,220	41,142,780
6001-04	Area Development Sector	224,068,766	14,614,335	209,454,431
7001-03	Administrative Sector	359,500,000	142,399,080	217,100,920
8001	Local Repayment/Interest	-	-	-
<b>Total Capital Expenditure</b>		<b><u>780,768,766</u></b>	<b><u>196,728,576</u></b>	<b><u>584,040,190</u></b>
<b>Total Recurrent/Capital Expenditure</b>		<b><u>2,579,704,908</u></b>	<b><u>1,543,487,160</u></b>	<b><u>1,035,217,748</u></b>

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**EXECUTIVE COUNCIL MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

- |                          |   |            |
|--------------------------|---|------------|
| 1. Danladi Gambo         | - | Chairman   |
| 2. Bello Wakili Bulama   | - | Councilor  |
| 3. M. Dauda Malamin Gona | - | Councilor  |
| 4. Muhammad Jaji Dole    | - | Councilor  |
| 5. Saleh Ahmed           | - | Secretary. |

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**MANAGEMENT STAFF**

1. Abba Muhammad - Director Admin & General Services / Ag. Chairman
2. Musa Ahmed - Director Planning, Research & Statistics
3. Mohammad Ahmed Dankakale - Treasurer

**BANKERS**

Unity Bank Plc

Eco Bank Plc

Skye Bank Plc

First Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended *31<sup>st</sup> December, 2016*.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2016</b>
	<b>₦</b>
Income	<b>1,015,733,149</b>
Expenditure	<b><u>(1,026,529,223)</u></b>
Surplus/(Deficit)	<b><u>(10,796,074)</u></b>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in *2016*.

Thank you.

**Chairman**  
**Birniwa Local Government Council, Jigawa State.**

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of *Birniwa Local Government Council* of Jigawa State as at *31<sup>st</sup> December, 2016* and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infiriming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at *31<sup>st</sup> December, 2016* and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	12,394,667	15,867,042
Investment	2	-	-
Advances	3	<u>5,881,445</u>	<u>12,509,553</u>
<b>Total Assets</b>		<b><u>18,276,112</u></b>	<b><u>28,376,595</u></b>
 <b><u>LESS LIABILITIES</u></b>			
Deposits	4	26,451,495	25,755,904
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>		<b><u>(26,451,495)</u></b>	<b><u>(25,755,904)</u></b>
 <b>NET ASSET</b>		 <b><u>(8,175,383)</u></b>	 <b><u>2,620,691</u></b>
 <b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		2,620,691	7,200,519
Surplus/(Deficit) for the year	7	<u>(10,796,074)</u>	<u>9,821,210</u>
<b>Accumulated Funds C/D</b>		<b><u>(8,175,383)</u></b>	<b><u>2,620,691</u></b>

CHAIRMAN'S SIGN

TREASURER'S SIGN

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		16,055,580	17,105,667
Statutory Allocation		860,192,152	1,238,987,852
Capital Revenue		<u>139,485,417</u>	<u>47,067,015</u>
<b>Total Revenue</b>		<b><u>1,015,733,149</u></b>	<b><u>1,303,160,534</u></b>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		899,906,456	1,149,860,846
Capital Expenditure		<u>126,622,767</u>	<u>143,478,478</u>
<b>Total Expenditure</b>		<b><u>(1,026,529,223)</u></b>	<b><u>(1,293,393,324)</u></b>
<b>Surplus/(Deficit) for the year</b>		<b><u>(10,796,074)</u></b>	<b><u>9,821,210</u></b>

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2016**

	2016 ₦	2015 ₦
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,015,733,149	1,303,160,534
Less Total Payment (Recurrent)	<u>899,906,456</u>	<u>(1,149,860,846)</u>
<b>Net Cash Flow from Operating Activities</b>	<b><u>115,826,693</u></b>	<b><u>153,299,688</u></b>
 <b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>126,677,767</u>	<u>143,478,478</u>
<b>Net Cash Flow from Investing Activities</b>	<b><u>(10,796,074)</u></b>	<b><u>9,821,210</u></b>
 <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	6,628,108	2,998,862
Deposits/Repayment of Loans	695,591	672,186
Bank Overdraft	-	-
<b>Net Cash Flow from Financing Activities</b>	<b><u>7,323,699</u></b>	<b><u>3,671,048</u></b>
 <b>Net Increase/Decrease in Cash and its Equivalent</b>	 <b>(3,472,375)</b>	 <b>13,492,258</b>
 <i>Cash and its Equivalent at 1/1/2016</i>	 <b><u>15,867,042</u></b>	 <b><u>2,374,784</u></b>
 <i>Cash and its Equivalent at 31/12/2016</i>	 <b><u>12,394,667</u></b>	 <b><u>15,867,042</u></b>

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Main)		11,164,799	14,826,325
Eco Bank (Project)		27,519	41,475
Skye Bank (Salary)		22,747	896,650
First Bank (Revenue)		494,596	87,212
Unity Bank (Overhead)		685,006	-
Skye Bank (Dormant)		-	3,128
Skye Bank (Loan)		-	12,255
		-	-
		<b><u>12,394,667</u></b>	<b><u>15,867,042</u></b>
 <b><u>Investments</u></b>	2	 <u>-</u>	 <u>-</u>
 <b><u>Advances</u></b>	3		
Personal		2,444,445	2,072,553
Others		3,437,000	10,437,000
		<b><u>5,881,445</u></b>	<b><u>12,509,553</u></b>
 <b><u>Deposits</u></b>	4		
State Government		27,307,066	27,307,066
Federal Government		(10,445,308)	(10,445,308)
Others		9,589,737	8,894,146
		<b><u>26,451,495</u></b>	<b><u>25,755,904</u></b>
 <b><u>Loans</u></b>	5	 <u>-</u>	 <u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	 <u>-</u>	 <u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,015,733,149	1,303,160,534
Total Expenditure		<b><u>(1,026,529,223)</u></b>	<b><u>(1,293,339,324)</u></b>
		<b><u>(10,796,074)</u></b>	<b><u>9,821,210</u></b>

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>RECURRENT REVENUE</u></b>			
	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	180,000
1002	Rate	831,000	1,650,000
1003	Local licenses & Fees	11,727,260,000	10,695,000
1004	Earnings from Comm. & Undertaking	3,466,320,000	2,695,000
1005	Rent on L.G. Properties	31,000	1,100,000
1006	Interest & Dividend	-	575,000
1007	Grants	-	-
1008	Miscellaneous	-	210,667
1009	Statutory Allocations	<u>860,192,152</u>	<u>1,238,987,852</u>
<b>Total Recurrent Revenue</b>		<b><u>876,247,732</u></b>	<b><u>1,256,093,519</u></b>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	139,485,417	35,666,105
3002	External Sources	-	-
3003	Grants	-	11,400,910
3004	Miscellaneous	-	-
<b>Total Capital Revenue</b>		<b><u>139,485,417</u></b>	<b><u>47,067,015</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>1,015,733,149</u></b>	<b><u>1,303,160,534</u></b>

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		20,133,333	36,839,767
2002	Office of the Secretary		11,134,136	12,289,535
2003	The Council		5,160,938	48,519,763
2004	Personal Management		57,447,638	105,542,867
2005	Finance & Supply		120,702,580	148,059,637
2006	Education		417,856,528	430,248,560
2007	Medical & Health		93,728,856	155,064,632
2008	Agriculture & Natural Resources		20,375,521	33,978,093
2009	Works & Housing		50,910,346	59,044,913
2010	Traditional Office Holders		56,291,753	64,805,753
2011	Social & Comm. Development		<u>46,164,827</u>	<u>55,467,912</u>
<b>Total Recurrent Expenditure</b>			<b><u>899,906,456</u></b>	<b><u>1,149,860,846</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		7,292,222	30,865,993
5001-05	Social Sector		35,645,547	21,187,048
6001-04	Area Development Sector		14,422,181	91,425,437
7001-03	Administrative Sector		69,262,817	-
8001	Local Repayment/Interest		-	-
<b>Total Capital Expenditure</b>			<b><u>126,622,767</u></b>	<b><u>143,478,478</u></b>
<b>Total Recurrent/Capital Expenditure</b>			<b><u>1,026,529,223</u></b>	<b><u>1,295,339,324</u></b>

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	200,000	-	(200,000)
1002	Rate	2,000,000	831,000	(1,169,000)
1003	Local licenses & Fees	11,220,000	11,727,260	507,260
1004	Comm. & Undertaking	5,880,000	3,466,320	(2,413,680)
1005	Rent on L.G. Properties	1,150,000	31,000	(1,119,000)
1006	Interest & Dividend	600,000	-	(600,000)
1007	Grants	-	-	-
1008	Miscellaneous	200,000	-	(200,000)
1009	Statutory Allocations	<u>1,715,040,837</u>	<u>860,192,152</u>	<u>(854,848,685)</u>
<b>Total Recurrent Revenue</b>		<b><u>1,736,290,837</u></b>	<b><u>876,247,732</u></b>	<b><u>(860,043,105)</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	89,399,438	139,485,417	(50,085,979)
3002	External Sources	-	-	-
3003	Grants	50,706,584	-	(50,706,584)
3004	Miscellaneous	-	-	-
<b>Total Capital Revenue</b>		<b><u>140,106,022</u></b>	<b><u>139,485,417</u></b>	<b><u>(620,605)</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>1,876,396,859</u></b>	<b><u>1,015,733,149</u></b>	<b><u>(860,663,710)</u></b>

**BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	47,889,650	20,133,333	27,756,317
2002	Office of the Secretary	16,056,158	11,134,136	4,922,022
2003	The Council	52,255,871	5,160,938	47,094,933
2004	Personal Management	82,675,577	57,447,638	25,227,939
2005	Finance & Supply	237,313,620	120,702,580	116,611,040
2006	Education	530,443,796	417,856,528	112,587,268
2007	Medical & Health	138,707,253	93,728,856	44,978,397
2008	Agriculture & Natural Resources	34,728,860	20,375,521	14,353,339
2009	Works & Housing	73,926,942	50,910,346	23,016,596
2010	Traditional Office Holders	53,000,000	56,291,753	(3,291,753)
2011	Social & Comm. Development	<u>104,062,618</u>	<u>46,164,827</u>	<u>57,897,791</u>
<b>Total Recurrent Expenditure</b>		<b><u>1,371,060,345</u></b>	<b><u>899,906,456</u></b>	<b><u>471,153,889</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	39,050,772	7,292,222	31,758,550
5001-05	Social Sector	101,477,041	35,645,547	65,831,494
6001-04	Area Development Sector	139,022,959	14,422,181	124,600,778
7001-03	Administrative Sector	240,101,245	69,262,817	170,838,428
8001	Local Repayment/Interest	-	-	-
<b>Total Capital Expenditure</b>		<b><u>519,652,017</u></b>	<b><u>126,622,767</u></b>	<b><u>393,029,250</u></b>
<b>Total Recurrent/Capital Expenditure</b>		<b><u>1,890,712,362</u></b>	<b><u>1,026,529,223</u></b>	<b><u>864,183,139</u></b>

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2016**

**EXECUTIVE COUNCIL MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

- |                                 |   |                                 |
|---------------------------------|---|---------------------------------|
| 1. Sale Magaji Unguwar Maina    | - | Chairman                        |
| 2. Nasiru Mohammed Inuwa        | - | Vice Chairman                   |
| 3. Mal. Ibrahim Abdul K/Madaki  | - | Secretary                       |
| 4. Mal. Iro Bala Kukuma         | - | Supervisory Councilor Works     |
| 5. Alh. Gali Abdullahi Gambasha | - | Supervisory Councilor Social    |
| 6. Mal. Abdu Sa'idu Gantsa      | - | Supervisory Councilor Education |
| 7. Ahmed Hassan Chakwama        | - | Supervisory Councilor Agric     |
| 8. Alh. Aliyu Basko             | - | Supervisory Councilor Revenue   |
| 9. Isah Usman Jata              | - | Supervisory Councilor Wash      |
| 10. Hajiya Asabe Gantsa         | - | Supervisory Councilor Planning  |
| 11. Mal. Abdulaziz Adamu        | - | Adviser on Disable              |
| 12. Hama Gwadayi                | - | Adviser on Political Matters    |
| 13. Mal. Sa'adu Liman Babeji    | - | Adviser on Security             |
| 14. Baffa Haruna Madabe         | - | Adviser on Poverty              |

**LEGISLATIVE COUNCIL MEMEBRS**

- |                       |   |               |                |
|-----------------------|---|---------------|----------------|
| 1. Yakubu Sale        | - | Leader        | Kawaya Ward    |
| 2. Habibu Garba       | - | Deputy Leader | Yayari Ward    |
| 3. Yusuf Babandi      | - | Member        | Buji Ward      |
| 4. Umar Muhammad      | - | Member        | Madabe Ward    |
| 5. Musa Bakwarga      | - | Member        | Kukuma Ward    |
| 6. Ahmed Mohammed     | - | Member        | L.L. Kudu Ward |
| 7. Abba Yusif Falgeri | - | Member        | Falgeri Ward   |
| 8. Adamu Abdullahi    | - | Member        | Ahoto Ward     |
| 9. Ibrahim Mai Unguwa | - | Member        | Chirbin Ward   |
| 10. Ali Garba         | - | Member        | Gantsa Ward    |

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2016**

**MANAGEMENT STAFF**

- |                       |   |  |
|-----------------------|---|--|
| 1. Ibrahim Ahmed Roni | - | Director Admin & General Services        |
| 2. Isma'ila Garki     | - | Director Planning, Research & Statistics |
| 3. Abdu Usman Diginsa | - | Treasurer                                |

**BANKERS**

First Bank Plc  
UBA Plc  
Unity Bank Plc  
Skye Bank Plc

**AUDITORS**

UMAR HAMID & CO  
(Certified National Accountants)  
87<sup>A</sup> Sardauna Crescent  
Kano.

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended *31<sup>st</sup> December, 2016*.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2016</b>
	<b>₦</b>
Income	<b>927,806,374</b>
Expenditure	<b><u>(911,682,738)</u></b>
Surplus/(Deficit)	<b><u>(16,123,636)</u></b>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in **2016**.

Thank you.

**Chairman**

**Buji Local Government Council, Jigawa State.**

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of *Buji Local Government Council* of Jigawa State as at *31<sup>st</sup> December, 2016* and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

The books of account had been properly kept.

The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at *31<sup>st</sup> December, 2016* and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016	2015
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	16,539,229	522,615
Investment	2	-	-
Advances	3	<u>18,918,254</u>	<u>14,466,521</u>
<b>Total Assets</b>		<b><u>35,457,483</u></b>	<b><u>15,189,136</u></b>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	33,008,337	33,761,918
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>		<b><u>(33,008,337)</u></b>	<b><u>(33,761,918)</u></b>
<b>NET ASSET</b>		<b><u>(2,449,146)</u></b>	<b><u>(18,572,782)</u></b>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(18,572,782)	(18,844,168)
Surplus/(Deficit) for the year	7	<u>16,123,636</u>	<u>271,386</u>
<b>Accumulated Funds C/D</b>		<b><u>(2,449,146)</u></b>	<b><u>(18,572,782)</u></b>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		896,321	2,254,310
Statutory Allocation		776,460,166	1,037,082,815
Capital Revenue		<u>150,449,887</u>	<u>95,468,910</u>
<b>Total Revenue</b>		<b><u>927,806,374</u></b>	<b><u>1,135,076,035</u></b>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		851,200,576	1,034,297,873
Capital Expenditure		<u>60,482,162</u>	<u>100,506,776</u>
<b>Total Expenditure</b>		<b><u>(911,682,738)</u></b>	<b><u>(1,134,804,649)</u></b>
<b>Surplus/(Deficit) for the year</b>		<b><u>16,123,636</u></b>	<b><u>(271,386)</u></b>

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2016**

	<b>2016</b>	<b>2015</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	927,806,374	1,135,076,035
Less Total Payment (Recurrent)	<u>(851,200,576)</u>	<u>(1,034,299,873)</u>
<b>Net Cash Flow from Operating Activities</b>	<b><u>76,605,798</u></b>	<b><u>100,778,162</u></b>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>60,482,162</u>	<u>100,506,776</u>
<b>Net Cash Flow from Investing Activities</b>	<b><u>16,123,636</u></b>	<b><u>271,386</u></b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	(4,251,733)	(5,380,916)
Deposits/Repayment of Loans	753,581	712,618
Bank Overdraft	<u>          -</u>	<u>          -</u>
<b>Net Cash Flow from Financing Activities</b>	<b><u>3,498,152</u></b>	<b><u>4,668,298</u></b>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	<b>16,016,614</b>	<b>(4,396,912)</b>
<i>Cash and its Equivalent at 1/1/2016</i>	<b><u>522,615</u></b>	<b><u>4,919,527</u></b>
<i>Cash and its Equivalent at 31/12/2016</i>	<b><u>16,539,229</u></b>	<b><u>522,615</u></b>

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand			
Cash at Bank		-	-
UBA (Capital)		42,078	49,970
Unity Bank (Main)		12,738,757	390,741
Skye Bank (Revenue)		62,963	10,300
Skye Bank (Loan)		30,200	30,200
Unity Bank (Salary)		<u>10,825</u>	<u>41,404</u>
UBA (Overhead)		<u>3,654,406</u>	<u>----</u>
		<b><u>16,539,229</u></b>	<b><u>522,615</u></b>
<b><u>Investments</u></b>	2	-	-
<b><u>Advances</u></b>	3		
Personal		6,879,137	9,566,521
Others		<u>12,039,117</u>	<u>5,100,000</u>
		<b><u>18,918,254</u></b>	<b><u>14,666,521</u></b>
<b><u>Deposits</u></b>	4		
State Government		21,187,144	21,187,144
Federal Government		7,372,009	7,372,009
Others		<u>4,449,184</u>	<u>5,202,765</u>
		<b><u>33,008,337</u></b>	<b><u>33,761,918</u></b>
<b><u>Loans</u></b>	5	<u>-----</u>	<u>-----</u>
<b><u>Bank Overdrafts</u></b>	6	<u>-----</u>	<u>-----</u>
<b><u>Surplus/(Deficits)</u></b>	7		
<b>Total Revenue</b>		<b>927,806,374</b>	<b>1,135,076,035</b>
<b>Total Expenditure</b>		<b><u>(911,682,738)</u></b>	<b><u>(1,134,804,649)</u></b>
		<b><u>16,123,636</u></b>	<b><u>(271,386)</u></b>

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		70,000	263,100
1003	Local licenses & Fees		185,660	261,200
1004	Earnings from Comm. & Undertaking		544,895	2,000,000
1005	Rent on L.G. Properties		-	-
1006	Interest & Dividend		-	-
1007	Grants		-	-
1008	Miscellaneous		95,766	-
1009	Statutory Allocations		<u>776,460,166</u>	<u>1,037,082,815</u>
<b>Total Recurrent Revenue</b>			<b><u>777,356,487</u></b>	<b><u>1,039,607,125</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		150,449,887	41,926,495
3002	External Sources		-	-
3003	Grants		-	53,542,415
3004	Miscellaneous		-	-
<b>Total Capital Revenue</b>			<b><u>150,449,887</u></b>	<b><u>95,468,910</u></b>
<b>Total Recurrent/Capital Revenue</b>			<b><u>927,806,374</u></b>	<b><u>1,135,076,035</u></b>

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		9,309,802	34,333,138
2002	Office of the Secretary		17,863,609	24,981,892
2003	The Council		7,880,314	34,461,362
2004	Personal Management		63,261,131	73,979,216
2005	Finance & Supply		118,719,206	220,515,016
2006	Education		320,800,730	335,540,809
2007	Medical & Health		109,321,482	113,211,531
2008	Agriculture & Natural Resources		35,718,957	42,271,804
2009	Works & Housing		57,855,747	66,139,035
2010	Traditional Office Holders		48,157,112	48,922,400
2011	Social & Comm. Development		<u>62,312,486</u>	<u>39,941,670</u>
<b>Total Recurrent Expenditure</b>			<b><u>851,200,576</u></b>	<b><u>1,034,297,873</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		4,833,333	2,197,000
5001-05	Social Sector		25,962,835	28,424,431
6001-04	Area Development Sector		3,907,170	5,352,211
7001-03	Administrative Sector		25,778,824	64,533,134
8001	Local Repayment/Interest		-	-
<b>Total Capital Expenditure</b>			<b><u>60,482,162</u></b>	<b><u>1,034,297,873</u></b>
<b>Total Recurrent/Capital Expenditure</b>			<b><u>911,682,738</u></b>	<b><u>1,134,804,649</u></b>

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	500,000	-	(500,000)
1002	Rate	2,000,000	70,000	(1,930,000)
1003	Local licenses & Fees	10,692,000	185,660	(10,506,340)
1004	Comm. & Undertaking	2,010,000	544,895	(1,465,105)
1005	Rent on L.G. Properties	2,150,000	-	(2,150,000)
1006	Interest & Dividend	1,050,000	-	(1050,000)
1007	Grants	-	-	-
1008	Miscellaneous	550,000	95,766	(454,234)
1009	Statutory Allocations	<u>1,497,450,000</u>	<u>776,460,166</u>	<u>(720,989,834)</u>
<b>Total Recurrent Revenue</b>		<b><u>1,516,402,000</u></b>	<b><u>777,356,487</u></b>	<b><u>(739,045,513)</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	170,000,000	150,449,887	(19,550,113)
3002	External Sources	-	-	-
3003	Grants	270,000,000	-	(270,000,000)
3004	Miscellaneous	-	-	-
<b>Total Capital Revenue</b>		<b><u>440,000,000</u></b>	<b><u>150,449,887</u></b>	<b><u>(289,550,113)</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>1,956,402,000</u></b>	<b><u>927,806,376</u></b>	<b><u>(1,028,595,624)</u></b>

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	46,379,245	9,309,802	37,069,443
2002	Office of the Secretary	26,962,645	17,863,609	9,099,036
2003	The Council	50,376,959	7,880,314	42,496,645
2004	Personal Management	96,276,021	63,261,131	33,014,890
2005	Finance & Supply	197,765,682	118,719,206	79,046,476
2006	Education	409,199,978	320,800,730	88,399,248
2007	Medical & Health	110,921,067	109,321,482	1,599,585
2008	Agriculture & Natural Resources	43,349,208	35,718,957	7,630,251
2009	Works & Housing	77,328,881	57,855,747	19,473,134
2010	Traditional Office Holders	60,000,000	48,157,112	11,842,888
2011	Social & Comm. Development	<u>98,333,984</u>	<u>62,312,486</u>	<u>36,021,498</u>
<b>Total Recurrent Expenditure</b>		<b><u>1,216,893,670</u></b>	<b><u>851,200,576</u></b>	<b><u>365,693,094</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	85,364,189	4,833,333	80,530,856
5001-05	Social Sector	85,706,918	25,962,835	59,744,083
6001-04	Area Development Sector	100,600,000	3,907,170	96,692,830
7001-03	Administrative Sector	450,041,410	25,778,824	424,262,586
8001	Local Repayment/Interest	-	-	-
<b>Total Capital Expenditure</b>		<b><u>721,712,517</u></b>	<b><u>60,482,162</u></b>	<b><u>661,230,355</u></b>
<b>Total Recurrent/Capital Expenditure</b>		<b><u>1,938,606,187</u></b>	<b><u>911,682,738</u></b>	<b><u>1,026,923,449</u></b>

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**EXECUTIVE COUNCIL MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Sunusi Abdul'aziz	-	Honourable Chairman
2. Zubairu Garba Abaya	-	Vice Chairman
3. Yakubu Muhammad Dutse	-	Secretary
4. Akilu Magaji	-	Supervisory Councilor Agric
5. Malam A. Kudai	-	Supervisory Councilor Works
6. Sa'adu Gambo Sakwaya	-	Supervisory Councilor Wash
7. Akilu Hussaini Chaichai	-	Supervisory Councilor Empowerment
8. Bala Aliyu Adamu	-	Supervisory Councilor Education
9. Kamilu Saleh Dundubus	-	Supervisory Councilor Planning
10. Hajiya Talatu	-	Supervisory Councilor Community
11. Sabo Datti	-	Adviser on Politics
12. Yakubu Wadari Isya	-	Adviser on Disable
13. Hajiya Ladiyo	-	Adviser on Security
14. Sadi Yusuf Yina	-	Special Assistant on Revenue

**LEGISLATIVE COUNCIL MEMBERS**

1. Garba_Ahmed_Madobi	-	Speaker
2. Idris Abubakar Dagwaje	-	Member
3. Mu'azu Halilu Isari	-	Member
4. Ado Yusuf	-	Member
5. Aminu Shu'aibu	-	Member
6. Adamu Jaudo	-	Member
7. Abdulwahab Idris	-	Member
8. Abdullahi Wada	-	Member
9. Yunusa Yusuf	-	Member
10. Mustapha Sani Kudai	-	Member
11. Usman Sule Fagoji	-	Member

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2016**

**MANAGEMENT STAFF**

- |                          |   |  |
|--------------------------|---|--|
| 1. Suleiman Adamu Kiyawa | - | Director Admin & General Services        |
| 2. Garba Ibrahim Wunti   | - | Director Planning, Research & Statistics |
| 3. Musa Sabo             | - | Treasurer                                |

**BANKERS**

Microfinance Bank Plc

Unity Bank Plc

Zenith Bank Plc

Savings & Loan Plc

Eco Bank Plc

Fidelity Bank Plc

Diamond Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended *31<sup>st</sup> December, 2016*.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2016</b>
	<b>₦</b>
Income	<b>1,581,776,317</b>
Expenditure	<b><u>(1,582,351,193)</u></b>
Surplus/(Deficit)	<b><u>(574,876)</u></b>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in *2016*.

Thank you.

**Chairman**  
**Dutse Local Government Council, Jigawa State.**

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of *Dutse Local Government Council* of Jigawa State as at *31<sup>st</sup> December, 2016* and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at *31<sup>st</sup> December, 2016* and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016	2015
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	189,118	320,337
Investment	2	-	-
Advances	3	<u>42,789,450</u>	<u>43,061,367</u>
<b>Total Assets</b>		<b><u>42,978,568</u></b>	<b><u>43,381,704</u></b>
 <b><u>LESS LIABILITIES</u></b>			
Deposits	4	56,002,576	55,830,839
Loans	5	-	-
Bank Overdraft	6	<u>3</u>	<u>-</u>
<b>Total Liabilities</b>		<b><u>56,002,579</u></b>	<b><u>55,830,839</u></b>
 <b>NET ASSET</b>		 <b><u>(13,024,011)</u></b>	 <b><u>(12,449,135)</u></b>
 <b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(12,449,135)	560,456
Surplus/(Deficit) for the year	7	<u>(574,876)</u>	<u>(13,009,591)</u>
<b>Accumulated Funds C/D</b>		<b><u>(13,024,011)</u></b>	<b><u>(12,449,135)</u></b>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		13,646,699	24,344,621
Statutory Allocation		1,165,382,272	1,568,835,603
Capital Revenue		<u>402,747,346</u>	<u>170,258,452</u>
<b>Total Revenue</b>		<b><u>1,581,776,317</u></b>	<b><u>1,763,438,676</u></b>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,427,209,171	1,569,486,420
Capital Expenditure		<u>155,142,022</u>	<u>206,961,847</u>
<b>Total Expenditure</b>		<b><u>1,582,351,193</u></b>	<b><u>(1,776,448,267)</u></b>
<b>Surplus/(Deficit) for the year</b>		<b><u>(574,876)</u></b>	<b><u>(13,009,591)</u></b>

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2016**

	2016 ₦	2015 ₦
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,581,776,317	1,763,438,676
Less Total Payment (Recurrent)	<u>1,427,209,171</u>	<u>(1,569,486,420)</u>
<b>Net Cash Flow from Operating Activities</b>	<b><u>154,567,146</u></b>	<b><u>193,952,256</u></b>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>155,142,022</u>	<u>206,961,847</u>
<b>Net Cash Flow from Investing Activities</b>	<b><u>574,876</u></b>	<b><u>(13,009,591)</u></b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	271,917	10,094,308
Deposits/Repayment of Loans	171,746	605,266
Bank Overdraft	-	-
<b>Net Cash Flow from Financing Activities</b>	<b><u>443,663</u></b>	<b><u>10,699,574</u></b>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	<b>(131,219)</b>	<b>2,310,010</b>
<i>Cash and its Equivalent at 1/1/2016</i>	<u>320,337</u>	<u>2,630,347</u>
<i>Cash and its Equivalent at 31/12/2016</i>	<u><u>189,118</u></u>	<u><u>320,337</u></u>

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Main)		38,341	48,494
Micro Finance Bank Dutse		25,052	25,052
Unity Bank (Salary)		130	4,792
Zenith Bank (Project)		-	15,152
Eco Bank		3,106	104,358
Saving & Loan		121,011	121,011
Fidelity Bank		594	594
Diamond Bank		884	884
Unity Bank (Overhead)		<u>-</u>	<u>15,152</u>
		<b><u>189,118</u></b>	<b><u>320,337</u></b>
 <b><u>Investments</u></b>	2	<u>-</u>	<u>-</u>
 <b><u>Advances</u></b>	3		
Personal		6,593,583	6,865,500
Others		<u>36,195,867</u>	<u>36,195,867</u>
		<b><u>42,789,450</u></b>	<b><u>43,061,367</u></b>
 <b><u>Deposits</u></b>	4		
State Government		44,774,632	44,774,632
Federal Government		3,588,512	3,588,512
Others		<u>7,639,432</u>	<u>7,467,686</u>
		<b><u>56,002,576</u></b>	<b><u>55,830,830</u></b>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6		
Zenith Bank (Project Account)		<u>3</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
<b>Total Revenue</b>		<b>1,581,776,317</b>	<b>1,763,438,676</b>
<b>Total Expenditure</b>		<b><u>(1,582,321,193)</u></b>	<b><u>(1,776,448,267)</u></b>
		<b><u>(574,876)</u></b>	<b><u>(13,009,591)</u></b>

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		8,644,000	16,460,320
1003	Local licenses & Fees		1,665,828	2,888,160
1004	Earnings from Comm. & Undertaking		1,954,476	2,269,320
1005	Rent on L.G. Properties		711,500	788,500
1006	Interest & Dividend		395,060	202,687
1007	Grants		-	-
1008	Miscellaneous		275,835	1,735,634
1009	Statutory Allocations		<u>1,165,382,272</u>	<u>1,568,835,603</u>
<b>Total Recurrent Revenue</b>			<b><u>1,179,028,971</u></b>	<b><u>1,593,180,224</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		192,273,836	69,843,317
3002	External Sources		-	-
3003	Grants		-	-
3004	Miscellaneous		<u>210,473,510</u>	<u>100,415,135</u>
<b>Total Capital Revenue</b>			<b><u>402,747,346</u></b>	<b><u>170,258,452</u></b>
<b>Total Recurrent/Capital Revenue</b>			<b><u>1,581,776,317</u></b>	<b><u>1,763,438,676</u></b>

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		14,423,590	27,142,319
2002	Office of the Secretary		7,050,098	7,933,203
2003	The Council		3,560,938	27,362,196
2004	Personal Management		51,565,921	67,496,533
2005	Finance & Supply		124,509,306	154,144,271
2006	Education		882,687,435	874,785,045
2007	Medical & Health		166,141,889	185,595,883
2008	Agriculture & Natural Resources		40,349,657	38,481,570
2009	Works & Housing		32,228,534	49,359,352
2010	Traditional Office Holders		60,831,706	79,162,401
2011	Social & Comm. Development		<u>43,860,097</u>	<u>58,023,647</u>
<b>Total Recurrent Expenditure</b>			<b><u>1,427,209,171</u></b>	<b><u>1,569,489,420</u></b>
 <b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		-	-
5001-05	Social Sector		53,692,266	31,514,875
6001-04	Area Development Sector		882,544	-
7001-03	Administrative Sector		100,567,212	175,446,972
8001	Local Repayment/Interest		-	-
<b>Total Capital Expenditure</b>			<b><u>155,142,022</u></b>	<b><u>206,961,847</u></b>
<b>Total Recurrent/Capital Expenditure</b>			<b><u>1,582,351,193</u></b>	<b><u>1,776,448,267</u></b>

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	-	-	-
1002	Rate	11,500,000	8,644,000	(2,856,000)
1003	Local licenses & Fees	19,810,000	1,665,828	(18,144,172)
1004	Comm. & Undertaking	2,800,000	1,954,476	(845,524)
1005	Rent on L.G. Properties	1,000,000	711,500	(288,500)
1006	Interest & Dividend	500,000	395,060	(104,940)
1007	Grants	-	-	-
1008	Miscellaneous	2,000,000	275,835	(1,724,165)
1009	Statutory Allocations	<u>2,187,000,000</u>	<u>1,165,382,272</u>	<u>(1,021,617,728)</u>
<b>Total Recurrent Revenue</b>		<b><u>2,224,610,000</u></b>	<b><u>1,179,028,971</u></b>	<b><u>(1,045,581,029)</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	180,500,000	192,273,836	11,773,836
3002	External Sources	-	-	-
3003	Grants	10,000,000	-	(10,000,000)
3004	Miscellaneous	<u>40,000,000</u>	<u>210,473,510</u>	<u>170,473,510</u>
<b>Total Capital Revenue</b>		<b><u>230,500,000</u></b>	<b><u>402,747,346</u></b>	<b><u>172,247,346</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>2,455,110,000</u></b>	<b><u>1,581,776,317</u></b>	<b><u>(873,333,683)</u></b>

**DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	30,808,382	14,423,590	16,384,792
2002	Office of the Secretary	10,804,380	7,050,098	3,754,282
2003	The Council	51,504,144	3,560,938	47,943,206
2004	Personal Management	74,848,034	51,565,921	23,282,113
2005	Finance & Supply	235,080,777	124,509,306	110,571,471
2006	Education	960,662,025	882,687,435	77,974,590
2007	Medical & Health	168,765,508	166,141,889	2,623,619
2008	Agriculture & Natural Resources	44,605,768	40,349,657	4,256,111
2009	Works & Housing	48,932,507	32,228,534	16,703,973
2010	Traditional Office Holders	70,000,000	60,831,706	9,168,294
2011	Social & Comm. Development	<u>98,217,166</u>	<u>43,860,097</u>	<u>54,357,069</u>
<b>Total Recurrent Expenditure</b>		<b><u>1,794,228,691</u></b>	<b><u>1,427,209,171</u></b>	<b><u>367,019,520</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	62,000,000	-	62,000,000
5001-05	Social Sector	58,219,653	53,692,266	4,527,387
6001-04	Area Development Sector	59,230,020	882,544	58,347,476
7001-03	Administrative Sector	243,500,000	100,567,212	142,932,788
8001	Local Repayment/Interest	-	-	-
<b>Total Capital Expenditure</b>		<b><u>422,949,673</u></b>	<b><u>155,142,022</u></b>	<b><u>267,807,651</u></b>
<b>Total Recurrent/Capital Expenditure</b>		<b><u>2,217,178,364</u></b>	<b><u>1,582,351,193</u></b>	<b><u>634,827,171</u></b>

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2016**

**EXECUTIVE COUNCIL MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Alh. Sani Mutari Madaka	-	Chairman
2. Bashari Usman Mohd	-	Vice Chairman
3. Shitu S/Fada	-	Secretary
4. Ibrahim Musa	-	Supervisory Councilor Works
5. Tabawa Tata	-	Supervisory Councilor Wash
6. Mohd Hararu Amin	-	Supervisory Councilor Planning
7. Alas an Isma'il	-	Supervisory Councilor Revenue
8. Kabiru Garba	-	Supervisory Councilor Agric
9. Isah Abdu Medu	-	Supervisory Councilor Community
10. Yanbiyu Makeri	-	Adviser
11. Laure Yaya	-	Adviser
12. Alas an Gurfeli	-	Adviser

**LEGISLATIVE COUNCIL MEMBERS**

1. Habu Musa Medu	-	Speaker
2. Nura G/Chiroma	-	Deputy Speaker
3. Dauda Kurma	-	Majority
4. Jabiru Bulama	-	Councilor
5. Adamu Bala	-	Councilor
6. Mohammed Usman	-	Councilor
7. Mohd Sale	-	Councilor
8. Kabiru Habu	-	Councilor
9. Abdulra'uf I. Galadima	-	Councilor
10. Abdullahi Musa	-	Councilor

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**MANAGEMENT STAFF**

- |                     |   |  |
|---------------------|---|--|
| 1. Magaji Baba Buji | - | Director Admin & General Services        |
| 2. Tijjani Muhammad | - | Director Planning, Research & Statistics |
| 3. Isyaku Baffa     | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

Access Bank Plc

Mainstreet Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**CHAIRMAN'S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended *31<sup>st</sup> December, 2016*.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2016</b>
	<b>₦</b>
Income	<b>996,795,925</b>
Expenditure	<b><u>(979,441,609)</u></b>
Surplus/(Deficit)	<b><u><u>(17,354,316)</u></u></b>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in **2016**.

Thank you.

**Chairman**  
**Gagarawa Local Government Council, Jigawa State.**

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of *Gagarawa Local Government Council* of Jigawa State as at *31<sup>st</sup> December, 2016* and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at *31<sup>st</sup> December, 2016* and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016	2015
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	14,508,257	467,019
Investment	2	-	-
Advances	3	<u>56,715,170</u>	<u>53,003,649</u>
<b>Total Assets</b>		<b><u>71,223,427</u></b>	<b><u>53,470,668</u></b>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	55,658,564	55,260,121
Loans	5	-	-
Bank Overdraft	6	_____	_____
<b>Total Liabilities</b>		<b><u>(55,658,564)</u></b>	<b><u>(55,260,121)</u></b>
<b>NET ASSET</b>		<b><u>15,564,863</u></b>	<b><u>(1,789,453)</u></b>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(1,789,453)	5,789,594
Surplus/(Deficit) for the year	7	<u>17,354,316</u>	<u>(7,579,047)</u>
<b>Accumulated Funds C/D</b>		<b><u>15,564,863</u></b>	<b><u>(1,789,453)</u></b>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		3,200,681	4,843,497
Statutory Allocation		829,259,399	1,087,122,200
Capital Revenue		<u>164,335,845</u>	<u>56,888,851</u>
<b>Total Revenue</b>		<b><u>996,795,925</u></b>	<b><u>1,148,854,548</u></b>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		902,748,538	1,022,935,623
Capital Expenditure		<u>76,693,071</u>	<u>133,497,972</u>
<b>Total Expenditure</b>		<b><u>979,441,609</u></b>	<b><u>1,156,433,595</u></b>
<b>Surplus/(Deficit) for the year</b>		<b><u>17,354,316</u></b>	<b><u>(7,579,049)</u></b>

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2016**

	<b>2016</b>	<b>2015</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	996,795,925	1,148,854,548
Less Total Payment (Recurrent)	<u>(902,748,538)</u>	<u>(1,022,935,623)</u>
<b>Net Cash Flow from Operating Activities</b>	<b><u>94,047,387</u></b>	<b><u>125,918,925</u></b>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>76,693,071</u>	<u>133,497,972</u>
<b>Net Cash Flow from Investing Activities</b>	<b><u>17,354,316</u></b>	<b><u>(7,579,047)</u></b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	3,711,521	5,277,414
Deposits/Repayment of Loans	398,443	854,194
Bank Overdraft	=	<u>(45,039)</u>
<b>Net Cash Flow from Financing Activities</b>	<b><u>4,109,964</u></b>	<b><u>6,086,569</u></b>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	<b>14,041,238</b>	<b>1,492,478</b>
<i>Cash and its Equivalent at 1/1/2015</i>	<b><u>467,019</u></b>	<b><u>1,959,497</u></b>
<i>Cash and its Equivalent at 31/12/2015</i>	<b><u>14,508,257</u></b>	<b><u>467,019</u></b>

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Access Bank Plc (Dormant)		188,045	188,045
Unity Bank Plc (Main)		6,672,821	217,908
Unity Bank Plc (Overhead)		2,791,717	(4,608)
Unity Bank Plc (Revenue)		402,947	81,733
Unity Bank Plc (Project)		4,448,972	756
Unity Bank Plc (Salary)		3,755	(16,815)
		<b><u>14,508,257</u></b>	<b><u>467,019</u></b>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		7,064,550	7,873,029
Others		<u>49,650,620</u>	<u>45,130,620</u>
		<b><u>56,715,170</u></b>	<b><u>58,003,649</u></b>
 <b><u>Deposits</u></b>	4		
State Government		38,930,270	38,930,270
Federal Government		8,406,494	8,406,494
Others		<u>8,321,800</u>	<u>7,923,357</u>
		<b><u>55,658,564</u></b>	<b><u>55,260,121</u></b>
 <b><u>Loans</u></b>	5	-	-
 <b><u>Bank Overdrafts</u></b>	6	-	-
 <b><u>Surplus/(Deficits)</u></b>	7		
<b>Total Revenue</b>		<b>996,795,925</b>	<b>1,148,854,548</b>
<b>Total Expenditure</b>		<b><u>(979,438,609)</u></b>	<b><u>(1,156,433,595)</u></b>
		<b><u>17,357,316</u></b>	<b><u>(7,579,047)</u></b>

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		370,000	629,567
1003	Local licenses & Fees		2,266,078	183,000
1004	Earnings from Comm. & Undertaking		298,840	500,000
1005	Rent on L.G. Properties		250,000	2,262
1006	Interest & Dividend		15,763	-
1007	Grants		-	-
1008	Miscellaneous		-	3,528,668
1009	Statutory Allocations		<u>829,259,399</u>	<u>1,087,122,200</u>
<b>Total Recurrent Revenue</b>			<b><u>832,460,080</u></b>	<b><u>1,091,965,697</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		139,630,573	50,727,984
3002	External Sources		-	-
3003	Grants		24,705,272	6,160,867
3004	Miscellaneous		<u>-</u>	<u>-</u>
<b>Total Capital Revenue</b>			<b><u>164,335,845</u></b>	<b><u>56,888,851</u></b>
<b>Total Recurrent/Capital Revenue</b>			<b><u>996,795,925</u></b>	<b><u>1,148,854,548</u></b>

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		15,888,404	39,621,253
2002	Office of the Secretary		15,065,743	21,503,496
2003	The Council		5,678,833	28,683,650
2004	Personal Management		44,871,107	76,043,944
2005	Finance & Supply		119,316,630	127,572,233
2006	Education		380,930,077	395,541,658
2007	Medical & Health		118,173,441	132,040,923
2008	Agriculture & Natural Resources		41,522,207	40,361,624
2009	Works & Housing		47,051,659	50,556,271
2010	Traditional Office Holders		48,365,744	54,947,849
2011	Social & Comm. Development		<u>65,884,693</u>	<u>56,062,722</u>
<b>Total Recurrent Expenditure</b>			<b><u>902,748,538</u></b>	<b><u>1,022,935,623</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		11,042,222	-
5001-05	Social Sector		26,276,763	27,870,831
6001-04	Area Development Sector		8,019,952	18,437,250
7001-03	Administrative Sector		31,354,134	87,189,891
8001	Local Repayment/Interest		-	-
<b>Total Capital Expenditure</b>			<b><u>76,693,071</u></b>	<b><u>133,497,972</u></b>
<b>Total Recurrent/Capital Expenditure</b>			<b><u>979,441,609</u></b>	<b><u>1,156,433,595</u></b>

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	100,000	-	(100,000)
1002	Rate	600,000	370,000	(230,000)
1003	Local licenses & Fees	22,217,000	2,266,078	(19,950,922)
1004	Comm. & Undertaking	1,375,000	298,840	(1,076,160)
1005	Rent on L.G. Properties	150,000	250,000	100,000
1006	Interest & Dividend	350,000	15,763	(334,237)
1007	Grants	-	-	-
1008	Miscellaneous	2,200,000	-	(2,200,000)
1009	Statutory Allocations	<u>1,540,720,737</u>	<u>829,259,399</u>	<u>(711,461,338)</u>
<b>Total Recurrent Revenue</b>		<b><u>1,567,712,737</u></b>	<b><u>832,460,080</u></b>	<b><u>(735,252,657)</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	205,616,357	139,630,573	(65,985,784)
3002	External Sources	-	-	-
3003	Grants	252,542,243	24,705,272	(227,836,971)
3004	Miscellaneous	-	-	-
<b>Total Capital Revenue</b>		<b><u>458,158,600</u></b>	<b><u>164,335,845</u></b>	<b><u>293,822,755</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>2,025,871,337</u></b>	<b><u>996,795,925</u></b>	<b><u>1,029,075,412</u></b>

**GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	56,146,886	15,888,404	40,258,482
2002	Office of the Secretary	18,310,055	15,065,743	3,244,312
2003	The Council	50,375,930	5,678,833	44,697,097
2004	Personal Management	86,863,699	44,871,107	41,992,592
2005	Finance & Supply	210,649,707	119,316,630	91,333,077
2006	Education	482,123,950	380,930,077	101,193,873
2007	Medical & Health	146,671,332	118,173,441	28,497,891
2008	Agriculture & Natural Resources	45,938,690	41,522,207	4,416,483
2009	Works & Housing	72,676,498	47,051,659	25,624,839
2010	Traditional Office Holders	60,500,000	48,365,744	12,134,256
2011	Social & Comm. Development	<u>103,766,426</u>	<u>65,884,693</u>	<u>37,881,733</u>
<b>Total Recurrent Expenditure</b>		<b><u>1,334,023,173</u></b>	<b><u>902,748,538</u></b>	<b><u>431,274,635</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	60,500,000	11,042,222	49,457,778
5001-05	Social Sector	113,500,000	26,276,763	87,223,237
6001-04	Area Development Sector	93,491,363	8,019,952	85,471,411
7001-03	Administrative Sector	442,344,558	31,354,134	410,990,424
8001	Local Repayment/Interest	-	-	-
<b>Total Capital Expenditure</b>		<b><u>709,835,921</u></b>	<b><u>76,693,071</u></b>	<b><u>633,142,850</u></b>
<b>Total Recurrent/Capital Expenditure</b>		<b><u>2,043,859,094</u></b>	<b><u>979,441,609</u></b>	<b><u>1,064,417,485</u></b>

# GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## FINANCIAL STATEMENT FOR THE YEAR

ENDED 31<sup>ST</sup> DECEMBER, 2016

### EXECUTIVE COUNCIL MEMBERS

#### EXECUTIVE COUNCIL MEMBERS

1. Abdu Ilu Muku	-	Chairman
2. Bature Umar G/Maza	-	Vice Chairman
3. Dauda Jangari	-	Supervisory Councilor Revenue
4. Habu Ibrahim Arama	-	Supervisory Councilor Education
5. Marka Ado Sale	-	Supervisory Councilor Women Affairs
6. Dauda Doko	-	Supervisory Councilor Agric
7. Kabiru Mamuda	-	Supervisory Councilor Community
8. Ali Ahmed Kargo	-	Supervisory Councilor Works
9. Rashida Haruna	-	Supervisory Councilor Wash
10. Gambo Chiroma	-	Adviser on Security
11. Saje Koyoma	-	Adviser on Politics
12. Haruna Magaji	-	Adviser on Disable

#### LEGISLATIVE COUNCIL MEMBERS

1. Sabitu Sa'adu Mahuta	-	Speaker
2. Sani Nadutse	-	Member
3. Magaji Siab Doko	-	Member
4. Alhassan Isah	-	Member
5. Adamu B. Hassan	-	Member
6. Samaila Musa	-	Member
7. Babandi Muhammad Dauda	-	Member
8. Sani Tanka	-	Member

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2016**

**MANAGEMENT STAFF**

- |                   |   |  |
|-------------------|---|--|
| 1. Garba A. Musa  | - | Director Admin & General Services        |
| 2. Yakubu Sule    | - | Director Planning, Research & Statistics |
| 3. Abdullahi Musa | - | Treasurer                                |

**BANKERS**

Mainstreet Bank Plc

Unity Bank Plc

Skye Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended *31<sup>st</sup> December, 2016*.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2016</b>
Income	<b>₦ 1,306,390,611</b>
Expenditure	<b><u>(1,311,732,941)</u></b>
Surplus/(Deficit)	<b><u>(5,342,330)</u></b>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in *2016*.

Thank you.

**Chairman**  
**Garki Local Government Council, Jigawa State.**

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of *Garki Local Government Council* of Jigawa State as at *31<sup>st</sup> December, 2016* and the related Revenue and Expenditure accounts and the Capita Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infiriming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at *31<sup>st</sup> December, 2016* and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	542,565	3,001,957
Investment	2	-	-
Advances	3	<u>15,492,773</u>	<u>17,760,026</u>
<b>Total Assets</b>		<b><u>16,035,338</u></b>	<b><u>20,761,983</u></b>
 <b><u>LESS LIABILITIES</u></b>			
Deposits	4	40,985,424	40,369,739
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>		<b><u>(40,985,424)</u></b>	<b><u>(40,369,739)</u></b>
 <b>NET ASSET</b>		 <b><u>(24,950,086)</u></b>	 <b><u>(19,607,756)</u></b>
 <b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(19,607,756)	(25,523,745)
Surplus/(Deficit) for the year	7	<u>(5,342,330)</u>	<u>5,915,989</u>
<b>Accumulated Funds C/D</b>		<b><u>(24,950,086)</u></b>	<b><u>19,607,756</u></b>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		4,103,786	2,847,584
Statutory Allocation		981,766,427	1,301,663,227
Capital Revenue		<u>320,520,398</u>	<u>156,883,362</u>
<b>Total Revenue</b>		<b><u>1,306,390,611</u></b>	<b><u>1,461,394,173</u></b>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,248,375,941	1,329,926,232
Capital Expenditure		<u>63,357,000</u>	<u>125,551,952</u>
<b>Total Expenditure</b>		<b><u>(1,311,732,941)</u></b>	<b><u>(1,455,478,184)</u></b>
<b>Surplus/(Deficit) for the year</b>		<b><u>(5,342,330)</u></b>	<b><u>5,915,989</u></b>

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2016**

	2016 ₦	2015 ₦
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,306,390,611	1,461,394,173
Less Total Payment (Recurrent)	<u>(1,248,375,941)</u>	<u>(1,329,926,232)</u>
<b>Net Cash Flow from Operating Activities</b>	<b><u>58,014,670</u></b>	<b><u>131,467,941</u></b>
 <b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>63,357,000</u>	<u>125,551,952</u>
<b>Net Cash Flow from Investing Activities</b>	<b><u>(5,342,330)</u></b>	<b><u>5,915,989</u></b>
 <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	2,267,253	(4,176,225)
Deposits/Repayment of Loans	(615,685)	316,060
Bank Overdraft	_____ -	_____ -
<b>Net Cash Flow from Financing Activities</b>	<b><u>1,651,568</u></b>	<b><u>(3,860,165)</u></b>
 <b>Net Increase/Decrease in Cash and its Equivalent</b>	 <b>(2,459,393)</b>	 <b>(3,860,165)</b>
 <i>Cash and its Equivalent at 1/1/2016</i>	 <b><u>3,001,957</u></b>	 <b><u>946,133</u></b>
 <i>Cash and its Equivalent at 31/12/2016</i>	 <b><u>542,564</u></b>	 <b><u>3,001,957</u></b>

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Mainstreet Bank		549,589	549,589
Mainstreet Bank		23,834	23,834
Unity Bank (Main)		27,894	243,276
Unity Bank (Personal)		4,674	1,540,240
Unity Bank (Overhead)		29,509	153,242
Skye Bank (Capital)		8,604	316,467
Skye Bank (Revenue)		<u>(101,539)</u>	<u>175,309</u>
		<b><u>542,565</u></b>	<b><u>3,001,957</u></b>
 <b><u>Investments</u></b>	2	<u>-</u>	<u>-</u>
 <b><u>Advances</u></b>	3		
Personal		7,428,194	9,695,447
Others		<u>8,064,579</u>	<u>8,064,579</u>
		<b><u>15,492,773</u></b>	<b><u>17,760,026</u></b>
 <b><u>Deposits</u></b>	4		
State Government		20,738,644	20,738,644
Federal Government		12,223,508	12,223,508
Others		<u>8,023,272</u>	<u>7,407,587</u>
		<b><u>40,985,424</u></b>	<b><u>40,369,739</u></b>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
<b>Total Revenue</b>		<b>1,306,390,611</b>	<b>1,461,394,174</b>
<b>Total Expenditure</b>		<b><u>(1,311,732,941)</u></b>	<b><u>(1,455,478,184)</u></b>
		<b><u>(5,342,330)</u></b>	<b><u>5,915,989</u></b>

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		-	-
1003	Local licenses & Fees		875,182	336,036
1004	Earnings from Comm. & Undertaking		2,812,604	267,900
1005	Rent on L.G. Properties		-	-
1006	Interest & Dividend		-	-
1007	Grants		-	-
1008	Miscellaneous		416,000	2,243,648
1009	Statutory Allocations		<u>981,766,427</u>	<u>1,301,663,227</u>
<b>Total Recurrent Revenue</b>			<b><u>985,870,213</u></b>	<b><u>1,304,510,811</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		301,440,604	58,825,523
3002	External Sources		-	-
3003	Grants		-	-
3004	Miscellaneous		<u>19,079,794</u>	<u>98,057,839</u>
<b>Total Capital Revenue</b>			<b><u>320,520,398</u></b>	<b><u>156,883,362</u></b>
<b>Total Recurrent/Capital Revenue</b>			<b><u>1,306,390,611</u></b>	<b><u>1,461,394,173</u></b>

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		10,650,080	22,677,328
2002	Office of the Secretary		32,375,003	33,182,489
2003	The Council		3,399,077	25,235,317
2004	Personal Management		66,835,170	54,105,371
2005	Finance & Supply		128,570,223	147,721,757
2006	Education		657,531,700	636,927,418
2007	Medical & Health		144,182,396	173,096,070
2008	Agriculture & Natural Resources		34,039,568	33,943,563
2009	Works & Housing		61,070,037	67,827,088
2010	Traditional Office Holders		52,521,025	64,619,523
2011	Social & Comm. Development		<u>57,201,662</u>	<u>70,590,308</u>
<b>Total Recurrent Expenditure</b>			<b><u>1,248,375,941</u></b>	<b><u>1,329,926,232</u></b>
 <b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		2,458,889	27,826,883
5001-05	Social Sector		22,974,777	1,700,000
6001-04	Area Development Sector		332,324	96,025,069
7001-03	Administrative Sector		31,894,945	-
8001	Local Repayment/Interest		<u>5,696,065</u>	<u>-</u>
<b>Total Capital Expenditure</b>			<b><u>63,357,000</u></b>	<b><u>125,551,952</u></b>
<b>Total Recurrent/Capital Expenditure</b>			<b><u>1,311,732,941</u></b>	<b><u>1,455,478,184</u></b>

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	100,000	-	(100,000)
1002	Rate	700,000	-	(700,000)
1003	Local licenses & Fees	3,065,000	875,182	(2,189,818)
1004	Comm. & Undertaking	750,000	2,812,604	2,062,604
1005	Rent on L.G. Properties	120,000	-	(120,000)
1006	Interest & Dividend	1,150,000	-	(1,150,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,650,000	416,000	(1,234,000)
1009	Statutory Allocations	<u>1,815,225,537</u>	<u>981,766,427</u>	<u>(833,459,110)</u>
<b>Total Recurrent Revenue</b>		<b><u>1,822,760,537</u></b>	<b><u>985,870,213</u></b>	<b><u>(836,890,324)</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	180,380,477	310,440,604	121,060,127
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	<u>55,985,142</u>	<u>19,079,794</u>	<u>(36,905,348)</u>
<b>Total Capital Revenue</b>		<b><u>236,365,619</u></b>	<b><u>320,520,398</u></b>	<b><u>(84,154,779)</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>2,059,126,156</u></b>	<b><u>1,306,390,611</u></b>	<b><u>752,735,545</u></b>

**GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	41,642,862	10,650,080	30,992,782
2002	Office of the Secretary	34,809,284	32,375,003	2,434,281
2003	The Council	52,400,204	3,399,077	49,001,127
2004	Personal Management	80,193,190	66,835,170	13,358,020
2005	Finance & Supply	242,644,533	128,570,223	114,074,310
2006	Education	727,994,007	657,531,700	70,462,307
2007	Medical & Health	157,952,265	144,182,396	13,769,869
2008	Agriculture & Natural Resources	44,541,212	34,039,568	10,501,644
2009	Works & Housing	75,736,476	61,070,037	14,666,439
2010	Traditional Office Holders	700,000,000	52,521,025	17,478,975
2011	Social & Comm. Development	<u>97,905,042</u>	<u>57,201,662</u>	<u>40,703,380</u>
<b>Total Recurrent Expenditure</b>		<b><u>1,625,819,075</u></b>	<b><u>1,248,375,941</u></b>	<b><u>377,869,711</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	29,000,000	2,458,889	26,541,111
5001-05	Social Sector	75,500,000	22,974,777	52,525,223
6001-04	Area Development Sector	81,500,000	332,324	81,167,676
7001-03	Administrative Sector	249,595,710	31,894,945	217,700,765
8001	Local Repayment/Interest	-	<u>5,696,065</u>	<u>(5,696,065)</u>
<b>Total Capital Expenditure</b>		<b><u>435,595,710</u></b>	<b><u>63,357,000</u></b>	<b><u>372,238,710</u></b>
<b>Total Recurrent/Capital Expenditure</b>		<b><u>2,061,414,785</u></b>	<b><u>1,311,732,941</u></b>	<b><u>749,681,944</u></b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Alasan Babandi	-	Chairman
2. Yunusa_Habu Duhuwa	-	Vice Chairman
3. Shehu Muhammad	-	Supervisory Councilor Wash
4. Kumbo Aliyu	-	Supervisory Councilor Agric
5. Bashari Mana	-	Supervisory Councilor Works
6. Sakina Ali	-	Supervisory Councilor Community
7. Shitu Musa	-	Supervisory Councilor Revenue
8. Zakar Muhammad	-	Supervisory Councilor Planning
9. Mamuda Aliyu	-	Supervisory Councilor Education
10. Musa Makaho	-	Adviser on Disable
11. Haladu Mele	-	Adviser on Political
12. Magaji Hammado	-	Adviser on Security
13. Ado Muhammad	-	Secretary

**LEGISLATIVE COUNCIL MEMBERS**

1. Auwalu Usaini	-	House Leader	Gusau Ward
2. Salisu Sule	-	Deputy Leader	Dantanoma Ward
3. Bashari Alasan	-	Majority Leader	Galagamma Ward
4. Kabiru Ya'u	-	Member	Zango Ward
5. Aliyu Yahaya	-	Member	K/Yamma Ward
6. Salisu Dodo	-	Member	K/Arewa Ward
7. Sule Ahmed	-	Member	G/Gambo Ward
8. Audu Idi	-	Member	Hammado Ward
9. Habu Ado	-	Member	Dan'ama Ward
10. Hassan Sa'idu	-	Member	Alh. Barka Ward
11. Sani Isah	-	Member	Bekarya Ward

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                    |   |  |
|--------------------|---|--|
| 1. Lawan H. Yarima | - | Director Admin & General Services        |
| 2. Sabo Yahaya     | - | Director Planning, Research & Statistics |
| 3. Umar Ilu        | - | Treasurer                                |

**BANKERS**

Mainstreet Bank Plc

Unity Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,369,189,009
Expenditure	<u>(1,344,476,229)</u>
Surplus/(Deficit)	<u>24,712,780</u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Gumel Local Government Council, Jigawa State.**

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Gumel Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015	2014
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	2,577,358	1,370,845
Investment	2	-	-
Advances	3	<u>13,803,750</u>	<u>13,316,136</u>
Total Assets		<u>16,381,108</u>	<u>14,686,981</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	40,943,453	63,962,106
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>(40,943,453)</u>	<u>(63,962,106)</u>
<b>NET ASSET</b>		<u>(24,562,345)</u>	<u>49,275,125</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(49,275,125)	(30,027,705)
Surplus/(Deficit) for the year	7	<u>24,712,780</u>	<u>(19,247,420)</u>
Accumulated Funds C/D		<u>(24,562,345)</u>	<u>(49,275,125)</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		5,390,715	12,347,447
Statutory Allocation		1,175,592,742	1,580,560,841
Capital Revenue		<u>188,205,552</u>	<u>159,158,261</u>
Total Revenue		<u>1,369,189,009</u>	<u>1,752,066,549</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,219,834,187	1,387,482,777
Capital Expenditure		<u>124,642,042</u>	<u>383,831,192</u>
Total Expenditure		<u>(1,344,476,229)</u>	<u>(1,771,313,969)</u>
Surplus/(Deficit) for the year		<u>24,712,780</u>	<u>(19,247,420)</u>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,369,189,009	1,752,066,549
Less Total Payment (Recurrent)	<u>(1,219,884,187)</u>	<u>1,771,313,969</u>
<b>Net Cash Flow from Operating Activities</b>	<u>149,354,822</u>	<u>(19,247,420)</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>124,642,042</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(124,642,042)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	(487,614)	-
Deposits/Repayment of Loans	(23,018,653)	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>(23,506,267)</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	1,206,513	-
Cash and its Equivalent at 1/1/2015	<u>1,370,845</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>2,577,358</u>	<u>1,370,845</u>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENBDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Mainstreet Bank (Project)		219,176	518,730
Unity Bank (Main)		2,304,025	294,354
Unity Bank (Overhead)		-	-
Mainstreet Bank (Revenue)		48,644	424,627
Unity Bank (Salary)		<u>5,513</u>	<u>133,133</u>
		<u>2,577,358</u>	<u>1,370,844</u>
 <b><u>Investments</u></b>	2	<u>-</u>	<u>-</u>
 <b><u>Advances</u></b>	3		
Personal		10,423,350	11,406,636
Others		<u>3,380,400</u>	<u>1,909,500</u>
		<u>13,803,750</u>	<u>13,316,136</u>
 <b><u>Deposits</u></b>	4		
State Government		24,490,039	26,997,063
Federal Government		6,010,463	5,771,979
Others		<u>10,442,951</u>	<u>31,193,063</u>
		<u>40,943,453</u>	<u>63,962,106</u>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,369,189,009	1,752,066,549
Total Expenditure		<u>(1,344,476,229)</u>	<u>(1,771,313,969)</u>
		<u>24,712,780</u>	<u>(19,247,420)</u>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		4,800	351,590
1003	Local licenses & Fees		1,609,194	3,846,924
1004	Earnings from Comm. & Undertaking		2,723,255	5,840,080
1005	Rent on L.G. Properties		330,000	60,000
1006	Interest & Dividend		-	78,600
1007	Grants		-	-
1008	Miscellaneous		723,466	2,170,253
1009	Statutory Allocations		<u>1,175,592,742</u>	<u>1,580,560,841</u>
Total Recurrent Revenue			<u>1,180,983,457</u>	<u>1,592,908,288</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		75,043,994	97,656,742
3002	External Sources		-	-
3003	Grants		113,161,558	61,501,519
3004	Miscellaneous		-	-
Total Capital Revenue			<u>188,205,552</u>	<u>159,158,261</u>
Total Recurrent/Capital Revenue			<u>1,369,189,009</u>	<u>1,752,066,549</u>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		33,675,367	60,075,456
2002	Office of the Secretary		61,389,984	63,037,000
2003	The Council		21,707,440	30,962,988
2004	Personal Management		72,803,557	88,973,378
2005	Finance & Supply		134,222,392	178,822,564
2006	Education		548,028,465	539,268,830
2007	Medical & Health		117,256,762	159,003,167
2008	Agriculture & Natural Resources		49,747,949	41,035,154
2009	Works & Housing		55,352,954	65,507,351
2010	Traditional Office Holders		57,001,641	75,268,831
2011	Social & Comm. Development		<u>68,647,676</u>	<u>86,527,058</u>
Total Recurrent Expenditure			<u>1,219,834,187</u>	<u>1,387,482,777</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		-	11,819,142
5001-05	Social Sector		22,800,654	30,152,653
6001-04	Area Development Sector		19,112,341	6,000,000
7001-03	Administrative Sector		82,729,047	335,859,397
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>124,642,042</u>	<u>383,831,192</u>
Total Recurrent/Capital Expenditure			<u>1,344,476,229</u>	<u>1,771,313,969</u>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	300,000	-	(300,000)
1002	Rate	1,500,000	4,800	(1,495,200)
1003	Local licenses & Fees	10,005,000	1,609,194	(8,395,806)
1004	Comm. & Undertaking	7,100,000	2,723,255	(4,376,745)
1005	Rent on L.G. Properties	530,000	330,000	(200,000)
1006	Interest & Dividend	400,000	-	(400,000)
1007	Grants	-	-	-
1008	Miscellaneous	2,100,000	723,466	(1,376,534)
1009	Statutory Allocations	<u>1,591,887,791</u>	<u>1,175,592,742</u>	<u>(416,295,049)</u>
Total Recurrent Revenue		<u>1,613,822,791</u>	<u>1,180,983,457</u>	<u>(432,839,334)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	279,250,000	75,043,994	(204,206,006)
3002	External Sources	-	-	-
3003	Grants	133,000,000	113,161,558	(19,838,442)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>412,250,000</u>	<u>188,205,552</u>	<u>(224,044,448)</u>
Total Recurrent/Capital Revenue		<u>2,026,072,791</u>	<u>1,369,189,009</u>	<u>(656,883,782)</u>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	44,122,403	33,675,367	10,447,036
2002	Office of the Secretary	66,487,160	61,389,984	5,097,176
2003	The Council	52,400,220	21,707,440	30,692,780
2004	Personal Management	93,250,805	72,803,557	20,447,248
2005	Finance & Supply	281,923,412	134,222,392	147,701,020
2006	Education	531,634,344	548,028,465	(16,394,121)
2007	Medical & Health	182,536,570	117,256,762	65,279,808
2008	Agriculture & Natural Resources	49,324,485	49,747,949	(423,464)
2009	Works & Housing	99,985,964	55,352,954	44,633,010
2010	Traditional Office Holders	70,000,000	57,001,641	12,998,359
2011	Social & Comm. Development	<u>95,768,008</u>	<u>68,647,676</u>	<u>27,120,332</u>
Total Recurrent Expenditure		<u>1,567,433,371</u>	<u>1,219,834,187</u>	<u>347,599,184</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	75,716,878	-	75,716,878
5001-05	Social Sector	34,000,000	22,800,654	11,199,346
6001-04	Area Development Sector	46,573,135	19,112,341	27,460,791
7001-03	Administrative Sector	302,687,392	82,729,047	219,958,345
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>458,977,405</u>	<u>124,642,042</u>	<u>334,335,363</u>
Total Recurrent/Capital Expenditure		<u>2,026,410,776</u>	<u>1,344,476,229</u>	<u>681,934,547</u>

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**EXECUTIVE COUNCIL MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Hon. Haruna Dauda	-	Chairman
2. Hon. Usman Abdullahi Musari	-	Vice Chairman
3. Dawure A. Bagana	-	Supervisory Councilor Wash
4. Mohammed Musa	-	Supervisory Councilor Education
5. Muhammad Mele Dole	-	Supervisory Councilor Agric
6. Idi Ibrahim	-	Supervisory Councilor Planning
7. Muhammad Aliyu Gaidam	-	Supervisory Councilor Works
8. Musa Garba	-	Supervisory Councilor Revenue
9. Chadi Wareri	-	Supervisory Councilor Community
10. Bagana Margadu	-	Adviser on Special Duties
11. Musa Bulama	-	Adviser on Security
12. Zainab Abdullahi	-	Adviser on Politics
13. Garba Muhammad	-	Adviser on Disable
14. Muhammad Hassan Abi	-	Secretary

**LEGISLATIVE COUNCIL MEMBERS**

1. Idi Maidara	-	Gaduwa Ward	Speaker
2. Abba Kasa-Gama	-	Adiyani Ward	Member
3. Mohammad Abubakar	-	Guri Ward	Member
4. Abubakar Yarima	-	Kadira Ward	Member
5. Yarima G. Saleh	-	Dawa Ward	Member
6. Kallamu Kurufchi	-	Matara/Babba Ward	Member
7. Kaga A. Gambo	-	Garbagal Ward	Member
8. Abdullahi Yusif	-	Musari Ward	Member
9. Musa Ibrahim Margadu	-	Margadu Ward	Member
10. Ibrahim K. Saidu	-	Lafiya Ward	Member

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2016**

**MANAGEMENT STAFF**

- |                      |   |  |
|----------------------|---|--|
| 1. Ado Sani Abubakar | - | Director Admin & General Services        |
| 2. Ahmed Garba       | - | Director Planning, Research & Statistics |
| 3. Tafida Umar       | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

Skye Bank Plc

Eco Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended *31<sup>st</sup> December, 2016*.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2016</b>
	<b>₦</b>
Income	<b>1,084,240,322</b>
Expenditure	<b><u>(1,074,793,023)</u></b>
Surplus/(Deficit)	<b><u>9,447,299</u></b>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in *2016*.

Thank you.

**Chairman**  
**Guri Local Government Council, Jigawa State.**

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of *Guri Local Government Council* of Jigawa State as at *31<sup>st</sup> December, 2016* and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infiriming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at *31<sup>st</sup> December, 2016* and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2016**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016	2015
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	9,104,104	996,600
Investments	2	-	-
Advances	3	<u>48,243,393</u>	<u>49,063,231</u>
<b>Total Assets</b>		<b><u>57,347,497</u></b>	<b><u>50,059,831</u></b>
 <b><u>LESS LIABILITIES</u></b>			
Deposits	4	51,690,563	53,850,196
Loans	5	-	-
Bank Overdraft	6	-	-
<b>Total Liabilities</b>		<b><u>(51,690,563)</u></b>	<b><u>(53,850,196)</u></b>
 <b>NET ASSET</b>		 <u>5,656,934</u>	 <u>(3,790,365)</u>
 <b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(3,790,365)	(26,575,534)
Surplus/(Deficit) for the year	7	<u>9,447,299</u>	<u>22,785,165</u>
<b>Accumulated Funds C/D</b>		<b><u>5,656,934</u></b>	<b><u>3,790,365</u></b>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	Notes	2016	2015
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		6,466,472	9,376,578
Statutory Allocation		1,011,227,143	1,235,856,175
Capital Revenue		<u>66,546,707</u>	<u>76,350,222</u>
<b>Total Revenue</b>		<b><u>1,084,240,322</u></b>	<b><u>1,321,582,975</u></b>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		898,163,391	1,157,763,505
Capital Expenditure		<u>176,629,632</u>	<u>141,034,301</u>
<b>Total Expenditure</b>		<b><u>1,074,793,023</u></b>	<b><u>1,298,797,806</u></b>
<b>Surplus/(Deficit) for the year</b>		<b><u>9,447,299</u></b>	<b><u>22,785,168</u></b>

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2016**

	2016 ₦	2015 ₦
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,084,240,322	1,321,582,975
Less Total Payment (Recurrent)	<u>(898,163,391)</u>	<u>(1,157,763,505)</u>
<b>Net Cash Flow from Operating Activities</b>	<b><u>186,076,931</u></b>	<b><u>163,819,470</u></b>
 <b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>176,629,632</u>	<u>141,034,301</u>
<b>Net Cash Flow from Investing Activities</b>	<b><u>9,447,299</u></b>	<b><u>22,785,169</u></b>
 <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	819,838	(25,508,133)
Deposits/Repayment of Loans	(2,159,633)	306,929
Bank Overdraft	<u>          -</u>	<u>          -</u>
<b>Net Cash Flow from Financing Activities</b>	<b><u>1,339,795</u></b>	<b><u>(25,201,204)</u></b>
 <b>Net Increase/Decrease in Cash and its Equivalent</b>	 <b>8,107,504</b>	 <b>(2,416,035)</b>
 <i>Cash and its Equivalent at 1/1/2016</i>	 <b><u>996,600</u></b>	 <b><u>3,412,635</u></b>
 <i>Cash and its Equivalent at 31/12/2016</i>	 <b><u>9,104,104</u></b>	 <b><u>996,600</u></b>

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

	NOTES	2016 ₦	2015 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Main)		4,646,630	183,514
Skye Bank (Project)		3,313,659	387,277
Unity Bank (Personal Cost)		4,713	28,577
Skye Bank (Revenue)		21,535	89,871
Unity Bank (Overhead)		1,117,567	307,361
		<u>-</u>	<u>≡</u>
		<b><u>9,104,104</u></b>	<b><u>996,600</u></b>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		6,452,077	7,271,335
Others		<u>42,791,896</u>	<u>41,791,896</u>
		<b><u>48,243,393</u></b>	<b><u>49,063,231</u></b>
 <b><u>Deposits</u></b>	4		
State Government		30,720,863	30,720,863
Federal Government		13,361,857	13,361,857
Others		<u>7,607,843</u>	<u>9,767,476</u>
		<b><u>51,690,563</u></b>	<b><u>53,850,196</u></b>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,084,240,322	1,321,582,975
Total Expenditure		<b><u>(1,074,793,023)</u></b>	<b><u>(1,298,797,806)</u></b>
		<b><u>9,447,299</u></b>	<b><u>22,785,169</u></b>

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		120,000	90,000
1003	Local licenses & Fees		3,311,245	7,181,653
1004	Earnings from Comm. & Undertaking		1,264,720	1,227,750
1005	Rent on L.G. Properties		-	-
1006	Interest & Dividend		10,750	30,320
1007	Grants		-	-
1008	Miscellaneous		1,759,757	846,855
1009	Statutory Allocations		<u>1,011,227,143</u>	<u>1,235,856,175</u>
<b>Total Recurrent Revenue</b>			<b><u>1,017,693,615</u></b>	<b><u>1,245,232,753</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		66,546,707	76,350,222
3002	External Sources		-	-
3003	Grants		-	-
3004	Miscellaneous		-	-
<b>Total Capital Revenue</b>			<b><u>66,546,707</u></b>	<b><u>76,350,222</u></b>
<b>Total Recurrent/Capital Revenue</b>			<b><u>1,084,240,322</u></b>	<b><u>1,321,582,975</u></b>

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		Notes	2016	2015
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		11,800,129	45,722,677
2002	Office of the Secretary		15,251,773	22,306,642
2003	The Council		5,565,884	35,002,600
2004	Personal Management		61,115,096	120,933,123
2005	Finance & Supply		128,576,500	184,379,045
2006	Education		351,510,088	332,061,313
2007	Medical & Health		105,035,136	142,285,386
2008	Agriculture & Natural Resources		36,978,236	42,312,751
2009	Works & Housing		54,116,804	87,512,573
2010	Traditional Office Holders		52,561,777	59,770,630
2011	Social & Comm. Development		<u>75,642,968</u>	<u>85,476,765</u>
<b>Total Recurrent Expenditure</b>			<b><u>898,163,391</u></b>	<b><u>1,157,763,505</u></b>
 <b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		7,887,778	6,987,670
5001-05	Social Sector		23,995,773	21,357,711
6001-04	Area Development Sector		37,075,747	14,815,100
7001-03	Administrative Sector		107,670,334	97,873,820
8001	Local Repayment/Interest		-	-
<b>Total Capital Expenditure</b>			<b><u>176,629,632</u></b>	<b><u>141,034,301</u></b>
<b>Total Recurrent/Capital Expenditure</b>			<b><u>1,074,793,023</u></b>	<b><u>1,298,797,806</u></b>

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	200,000	-	(200,000)
1002	Rate	200,000	120,000	(80,000)
1003	Local licenses & Fees	9,995,000	3,311,245	(6,683,755)
1004	Comm. & Undertaking	1,600,000	1,264,720	(335,280)
1005	Rent on L.G. Properties	250,000	-	(250,000)
1006	Interest & Dividend	1,100,000	10,750	(1,089,250)
1007	Grants	-	-	-
1008	Miscellaneous	1,500,000	1,759,757	259,757
1009	Statutory Allocations	<u>1,510,140,961</u>	<u>1,011,227,143</u>	<u>(498,913,818)</u>
<b>Total Recurrent Revenue</b>		<b><u>1,524,985,961</u></b>	<b><u>1,017,693,615</u></b>	<b><u>(507,292,346)</u></b>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	182,732,610	61,910,171	(120,822,439)
3002	External Sources	-	-	-
3003	Grants	47,856,130	4,636,536	(43,219,594)
3004	Miscellaneous	-	-	-
<b>Total Capital Revenue</b>		<b><u>230,588,740</u></b>	<b><u>66,546,707</u></b>	<b><u>(164,042,033)</u></b>
<b>Total Recurrent/Capital Revenue</b>		<b><u>1,755,574,701</u></b>	<b><u>1,084,240,322</u></b>	<b><u>(671,334,379)</u></b>

**GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2016**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	44,521,103	11,800,129	32,720,974
2002	Office of the Secretary	23,707,247	15,251,773	8,455,474
2003	The Council	50,344,914	5,565,884	44,779,030
2004	Personal Management	76,640,881	61,115,096	15,525,785
2005	Finance & Supply	217,150,212	128,576,500	88,573,712
2006	Education	428,608,578	351,510,088	77,098,490
2007	Medical & Health	123,925,473	105,035,136	18,890,337
2008	Agriculture & Natural Resources	38,844,127	36,978,236	1,865,891
2009	Works & Housing	78,034,535	54,116,804	23,917,734
2010	Traditional Office Holders	62,500,000	52,561,777	9,938,223
2011	Social & Comm. Development	<u>101,880,542</u>	<u>75,642,968</u>	<u>26,237,574</u>
<b>Total Recurrent Expenditure</b>		<b><u>1,246,157,615</u></b>	<b><u>898,163,391</u></b>	<b><u>347,994,224</u></b>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	127,250,000	7,887,778	118,362,222
5001-05	Social Sector	64,500,000	23,995,773	40,504,227
6001-04	Area Development Sector	64,306,509	37,075,747	27,230,762
7001-03	Administrative Sector	268,000,000	107,670,334	160,329,666
8001	Local Repayment/Interest	-	-	-
<b>Total Capital Expenditure</b>		<b><u>524,056,509</u></b>	<b><u>176,629,632</u></b>	<b><u>347,426,877</u></b>
<b>Total Recurrent/Capital Expenditure</b>		<b><u>1,770,214,124</u></b>	<b><u>1,004,793,023</u></b>	<b><u>695,421,101</u></b>



# GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## FINANCIAL STATEMENT FOR THE YEAR

ENDED 31<sup>ST</sup> DECEMBER, 2015

### EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS

#### EXECUTIVE COUNCIL MEMBERS

1. Hannafi Yakubu	-	Chairman
2. Abubakar Sani	-	Vice Chairman
3. Alh. Adahama Abubakar	-	Secretary
4. Basiru Yusuf	-	Supervisory Councilor Education & Comm.
5. Sama'ila Maishinkafa	-	Supervisory Councilor Wash
6. Sabo Galadima	-	Supervisory Councilor Works & Housing
7. Abdullahi Dan Kudawa	-	Supervisory Councilor Planning & Treasury
8. Gambo Shu'aibu Maruta	-	Supervisory Councilor Agric
9. Danlami Sale Kila	-	Adviser for Disable
10. Jummai Joni	-	Adviser on Political

#### LEGISLATIVE COUNCIL MEMBERS

1. Ali Muhammed	-	Speaker	Dingaya Ward
2. Ya'u Musa	-	Member	Maruta Ward
3. Sale Isma'ila	-	Member	Tsangarwa Ward
4. Muhammad Mato	-	Member	Farin Dutse Ward
5. Yusha'u S. Adamu	-	Member	Kwandiko Ward
6. Gambo Ado	-	Member	Gwaram Ward
7. Suleiman Dahiru	-	Member	Zandan Nagogo Ward
8. Labaran Umar	-	Member	Basirka Ward
9. Habu Ahmed	-	Member	Kila Ward
10. Karuna Muhammed	-	Member	Sara Ward
11. Salisu Kwarko	-	Member	Fagam Ward

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                         |   |  |
|-------------------------|---|--|
| 1. Lawan Yarima         | - | Director Admin & General Services        |
| 2. Mustafa Abubakar     | - | Director Planning, Research & Statistics |
| 3. Ahmed Muhd Dankakale | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

**AUDITORS**

UMAR HAMID & CO  
(Certified National Accountants)  
87<sup>A</sup> Sardauna Crescent  
Kano.

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
Income	1,731,322,079
Expenditure	<u>(1,750,487,492)</u>
Surplus/(Deficit)	<u>(19,165,413)</u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Gwaram Local Government Council, Jigawa State.**

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Gwaram Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infiriming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	180,815	16,228,940
Investment	2	-	-
Advances	3	<u>25,972,929</u>	<u>27,902,208</u>
Total Assets		<u>26,153,744</u>	<u>44,131,148</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	100,234,020	99,046,011
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>100,234,020</u>	<u>99,914,863</u>
<b>NET ASSET</b>		<u>(74,080,276)</u>	<u>(54,914,863)</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(54,914,863)	(76,590,281)
Surplus/(Deficit) for the year	7	<u>(19,165,413)</u>	<u>21,675,418</u>
Accumulated Funds C/D		<u>(74,080,276)</u>	<u>(54,914,863)</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		6,234,884	6,887,208
Statutory Allocation		1,656,472,693	2,216,674,233
Capital Revenue		<u>68,614,502</u>	<u>119,160,418</u>
Total Revenue		<u>1,731,322,079</u> -----	<u>2,342,721,859</u> -----
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,570,803,910	1,682,021,569
Capital Expenditure		<u>179,683,582</u>	<u>639,024,872</u>
Total Expenditure		<u>1,750,487,492</u>	<u>2,321,046,441</u>
Surplus/(Deficit) for the year		<u>(19,165,413)</u>	<u>21,675,481</u>

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,731,322,079	2,342,721,859
Less Total Payment (Recurrent)	<u>(1,570,803,910)</u>	<u>2,321,046,441</u>
<b>Net Cash Flow from Operating Activities</b>	<u>160,518,169</u>	<u>21,675,418</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>179,683,582</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(179,683,582)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	1,929,279	-
Deposits/Repayment of Loans	1,188,009	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>3,117,288</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	(16,048,125)	-
Cash and its Equivalent at 1/1/2015	<u>16,228,940</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>180,815</u>	<u>16,228,940</u>

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank Plc (Main)		2,502	12,860,890
Unity Bank Plc (Salary)		13,663	2,494,858
Unity Bank Plc (Overhead)		152,682	2,263,935
Unity Bank Plc (Revenue)		10,821	859,257
Unity Bank Plc (Project)		<u>1,147</u>	<u>-</u>
		<u>180,815</u>	<u>16,228,940</u>
 <b><u>Investments</u></b>	2	 <u>-</u>	 <u>-</u>
 <b><u>Advances</u></b>	3		
Personal		7,372,929	5,852,208
Others		<u>18,600,000</u>	<u>22,050,000</u>
		<u>25,972,929</u>	<u>27,902,208</u>
 <b><u>Deposits</u></b>	4		
State Government		60,459,995	51,488,561
Federal Government		22,617,505	22,660,762
Others		<u>17,156,520</u>	<u>24,896,688</u>
		<u>100,234,020</u>	<u>99,046,011</u>
 <b><u>Loans</u></b>	5	 <u>-</u>	 <u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	 <u>-</u>	 <u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,731,322,079	2,342,721,859
Total Expenditure		<u>(1,750,487,492)</u>	<u>(2,231,046,441)</u>
		<u>(19,165,413)</u>	<u>21,675,418</u>

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT REVENUE</u></b>	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	1,687,500	280,000
1003	Local licenses & Fees	1,516,410	4,517,338
1004	Earnings from Comm. & Undertaking	1,169,665	2,089,870
1005	Rent on L.G. Properties	-	-
1006	Interest & Dividend	-	-
1007	Grants	-	-
1008	Miscellaneous	1,861,309	-
1009	Statutory Allocations	<u>1,656,472,693</u>	<u>2,216,674,223</u>
Total Recurrent Revenue		<u>1,662,707,577</u>	<u>2,223,561,441</u>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	68,614,502	119,160,418
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
Total Capital Revenue		<u>68,614,502</u>	<u>119,160,418</u>
Total Recurrent/Capital Revenue		<u>1,731,322,079</u>	<u>2,342,721,859</u>

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		44,929,083	36,161,701
2002	Office of the Secretary		16,782,460	18,616,794
2003	The Council		39,395,087	40,371,254
2004	Personal Management		98,765,780	125,748,254
2005	Finance & Supply		155,928,290	209,322,756
2006	Education		761,079,195	748,599,556
2007	Medical & Health		186,701,952	214,381,069
2008	Agriculture & Natural Resources		36,432,949	41,297,622
2009	Works & Housing		63,153,216	61,718,964
2010	Traditional Office Holders		84,837,760	109,581,139
2011	Social & Comm. Development		<u>82,798,138</u>	<u>76,222,460</u>
Total Recurrent Expenditure			<u>1,570,803,910</u>	<u>1,682,021,569</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		300,000	871,226
5001-05	Social Sector		32,387,146	98,396,655
6001-04	Area Development Sector		36,779,082	49,263,553
7001-03	Administrative Sector		110,217,354	490,493,438
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>179,683,582</u>	<u>639,024,872</u>
Total Recurrent/Capital Expenditure			<u>1,750,487,492</u>	<u>2,321,046,441</u>

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	300,000	-	(300,000)
1002	Rate	3,000,000	1,687,500	(1,312,500)
1003	Local licenses & Fees	14,655,000	1,516,410	(13,138,590)
1004	Comm. & Undertaking	8,400,000	1,169,665	(7,230,335)
1005	Rent on L.G. Properties	2,100,000	-	(2,100,000)
1006	Interest & Dividend	1,400,000	-	(1,400,000)
1007	Grants	-	-	-
1008	Miscellaneous	2,300,000	1,861,309	(438,691)
1009	Statutory Allocations	<u>2,226,956,132</u>	<u>1,656,472,693</u>	<u>(570,483,439)</u>
Total Recurrent Revenue		<u>2,259,111,132</u>	<u>1,662,707,577</u>	<u>(596,403,555)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	232,954,312	68,614,502	(164,339,810)
3002	External Sources	-	-	-
3003	Grants	501,247,945	-	(501,247,945)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>734,202,257</u>	<u>68,614,502</u>	<u>(665,587,755)</u>
Total Recurrent/Capital Revenue		<u>2,993,313,389</u>	<u>1,731,322,079</u>	<u>(1,261,991,310)</u>

**GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	44,162,218	44,929,083	(766,865)
2002	Office of the Secretary	21,716,673	16,782,460	4,934,213
2003	The Council	48,878,681	39,395,087	9,483,594
2004	Personal Management	144,170,055	98,765,780	45,404,275
2005	Finance & Supply	353,871,192	155,928,290	197,942,902
2006	Education	822,125,683	761,079,195	61,046,488
2007	Medical & Health	224,564,652	186,701,952	37,862,700
2008	Agriculture & Natural Resources	49,011,003	36,432,949	12,578,054
2009	Works & Housing	90,164,339	63,153,216	27,011,123
2010	Traditional Office Holders	120,000,000	84,837,760	35,162,240
2011	Social & Comm. Development	<u>87,086,308</u>	<u>82,798,138</u>	<u>4,288,170</u>
Total Recurrent Expenditure		<u>2,005,356,894</u>	<u>1,570,803,910</u>	<u>434,552,984</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	48,100,000	300,000	47,800,000
5001-05	Social Sector	120,250,000	32,387,146	87,862,854
6001-04	Area Development Sector	231,000,000	36,779,082	194,220,918
7001-03	Administrative Sector	604,902,862	110,217,354	494,685,508
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>1,004,252,862</u>	<u>179,683,582</u>	<u>824,569,280</u>
Total Recurrent/Capital Expenditure		<u>3,009,609,756</u>	<u>1,750,487,492</u>	<u>1,259,122,264</u>

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Hon. Abdullahi Idris Daurawa	-	Honourable Chairman
2. Hon. Ahmed Baushe Kwarare	-	Honourable Vice Chairman
3. Alh. Tijjani S. Aliyu	-	Supervisory Councilor Works
4. Alh. Lawan Haruna	-	Supervisory Councilor Revenue
5. Alh. Haruna Shehu Shafe	-	Supervisory Councilor Education
6. Alh. Hamisuj Alto Zauma	-	Supervisory Councilor Agric
7. Alh. Bala Kadi Tsubut	-	Supervisory Councilor Wash
8. Alh. Bawa Adamu	-	Supervisory Councilor Planning
9. Alh. Yusuf Isah Indirawa	-	Supervisory Councilor Poverty
10. Alh. Aminu Zakarai Tsubut	-	Local Government Secretary
11. Alh. Lawan Abdulrazaq	-	Adviser on Security Matters
12. Haj. Adama Nuhd Korayal	-	Adviser on Poverty Alleviation
13. Malam Abdu Nababa	-	Adviser on Disables

**LEGISLATIVE COUNCIL MEMBERS**

1. Hon. Alh. Mati Hussaini	-	Speaker of the House	Firji Ward
2. Hon. Alh. Isah Sale Buntusu	-	Deputy Speaker	Buntusu Ward
3. Hon. Alh. Musa Sambo Yola	-	Majority Leader	Yola Ward
4. Hon. Alh. Sani Adamu	-	Chief/Whip	Korayal Ward
5. Hon. Alh. Abdu M. Ya'u	-	Member	Shafe Ward
6. Hon. Alh. Ali Abdu	-	Member	Guntai Ward
7. Hon. Alh. Haruna Abdullahi	-	Member	Zauma Ward
8. Hon. Alh. Hussaini Shu'aibu	-	Member	Dabi Ward
9. Hon. Alh. Yakubu Muhd	-	Member	Darina Ward
10. Hon. Alh. Garba Dayyabu	-	Member	Rorau Ward
11. Hon. Haj. Amina Abdulsalam	-	Member	Gwiwa Ward

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                       |   |  |
|-----------------------|---|--|
| 1. Alh. Yusuf Ma'aji  | - | Director Admin & General Services        |
| 2. Alh. Musa Ahmed    | - | Director Planning, Research & Statistics |
| 3. Alh. Balarabe Isah | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

Syke Bank Plc

Eco Bank Plc

Zenith Bank Plc

Access Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	2015
Income	N 1,181,536,032
Expenditure	<u>(1,185,678,640)</u>
Surplus/(Deficit)	<u><u>(4,142,608)</u></u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Gwiwa Local Government Council, Jigawa State.**

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Gwiwa Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a 'Cash Basis' under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS' SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a 'Note' to the Accounts.

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b><u>LIQUID ASSET</u></b>			
Bank Balances	1	7,110,596	14,506,017
Investment	2	-	-
Advances	3	<u>10,574,261</u>	<u>10,472,366</u>
Total Assets		<u>17,684,857</u>	<u>24,978,383</u>
 <b><u>LESS LIABILITIES</u></b>			
Deposits	4	32,652,690	35,803,608
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>32,652,690</u>	<u>35,803,68</u>
 <b>NET ASSET</b>		 <u>(14,967,833)</u>	 <u>(10,825,225)</u>
 <b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(10,825,225)	10,096,425
Surplus/(Deficit) for the year	7	<u>(4,142,608)</u>	<u>(20,921,650)</u>
Accumulated Funds C/D		<u>(14,967,833)</u>	<u>(10,825,225)</u>

CHAIRMAN'S SIGN

TREASURER'S SIGN

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		3,630,595	13,394,605
Statutory Allocation		1,095,327,338	1,520,185,775
Capital Revenue		<u>82,578,099</u>	<u>199,252,383</u>
Total Revenue		<u>1,181,536,032</u>	<u>1,732,832,763</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,043,137,497	1,266,513,796
Capital Expenditure		<u>142,541,143</u>	<u>487,240,617</u>
Total Expenditure		<u>(1,185,678,640)</u>	<u>(1,753,754,413)</u>
Surplus/(Deficit) for the year		<u>(4,142,608)</u>	<u>(20,921,650)</u>

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,181,536,032	1,732,832,763
Less Total Payment (Recurrent)	<u>(1,043,137,497)</u>	<u>1,753,754,413</u>
<b>Net Cash Flow from Operating Activities</b>	<u>138,398,535</u>	<u>(20,921,650)</u>
 <b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>142,541,143</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(142,541,143)</u>	<u>-</u>
 <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	(101,895)	-
Deposits/Repayment of Loans	(3,150,918)	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>(3,252,813)</u>	<u>-</u>
 <b>Net Increase/Decrease in Cash and its Equivalent</b>	 (7,395,421)	 -
Cash and its Equivalent at 1/1/2015	<u>14,506,017</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>7,110,596</u>	<u>14,506,017</u>

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank		-	-
Unity Bank (Main)		16,875	326,613
Skye Bank (Dormant)		80,417	80,417
Eco Bank (Dormant)		215,834	215,834
Zenith Bank (Revenue)		445,095	1,744,642
Unity Bank (Loan)		67,129	170,834
Unity Bank (Project)		168,256	168,256
Skye Bank (Dormant)		1,263,142	1,263,142
Access Bank (Dormant)		6,793	4,607,108
Zenith Bank (Project)		4,631,402	5,737,495
Unity Bank (Salary)		67,129	-
Unity Bank (Overhead)		<u>148,524</u>	<u>191,676</u>
		<u>7,110,596</u>	<u>14,506,017</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		6,282,780	5,940,166
Others		<u>4,291,481</u>	<u>4,532,200</u>
		<u>10,574,261</u>	<u>10,472,366</u>
 <b><u>Deposits</u></b>	4		
State Government		17,736,840	17,736,840
Federal Government		7,900,682	7,900,682
Others		<u>7,015,168</u>	<u>10,166,086</u>
		<u>32,652,690</u>	<u>35,803,608</u>
 <b><u>Loans</u></b>	5	-	-
 <b><u>Bank Overdrafts</u></b>	6	-	-
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,181,536,032	1,732,832,763
Total Expenditure		<u>(1,185,678,640)</u>	<u>(1,753,754,413)</u>
		<u>(4,142,608)</u>	<u>(20,921,650)</u>

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		260,000	105,000
1003	Local licenses & Fees		1,514,002	5,390,467
1004	Earnings from Comm. & Undertaking		211,000	291,515
1005	Rent on L.G. Properties		24,000	805,770
1006	Interest & Dividend		-	-
1007	Grants		-	-
1008	Miscellaneous		1,621,593	6,801,853
1009	Statutory Allocations		<u>1,095,327,338</u>	<u>1,520,185,775</u>
Total Recurrent Revenue			<u>1,098,957,933</u>	<u>1,533,580,380</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		56,296,869	105,900,330
3002	External Sources		-	-
3003	Grants		26,281,230	93,352,053
3004	Miscellaneous		-	-
Total Capital Revenue			<u>82,578,099</u>	<u>199,252,383</u>
Total Recurrent/Capital Revenue			<u>1,181,536,032</u>	<u>1,732,832,763</u>

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>			
	9		
<b>HEAD</b>	<b>PARTICULARS</b>		
2001	Office of the Chairman	19,828,953	33,803,096
2002	Office of the Secretary	9,231,106	14,368,166
2003	The Council	45,845,004	40,863,266
2004	Personal Management	137,686,305	174,196,163
2005	Finance & Supply	138,571,409	161,899,487
2006	Education	289,715,767	283,135,047
2007	Medical & Health	103,751,972	170,685,003
2008	Agriculture & Natural Resources	44,347,332	59,419,775
2009	Works & Housing	92,665,271	112,727,218
2010	Traditional Office Holders	61,407,740	81,199,221
2011	Social & Comm. Development	<u>100,086,638</u>	<u>134,217,354</u>
Total Recurrent Expenditure		<u>1,043,137,497</u>	<u>1,266,513,796</u>
<b><u>CAPITAL EXPENDITURE</u></b>			
4001-08	Economic Sector	4,592,502	58,992,451
5001-05	Social Sector	33,527,175	74,707,211
6001-04	Area Development Sector	14,479,739	31,219,857
7001-03	Administrative Sector	89,941,727	322,321,098
8001	Local Repayment/Interest	-	-
Total Capital Expenditure		<u>142,541,143</u>	<u>487,240,617</u>
Total Recurrent/Capital Expenditure		<u>1,185,678,640</u>	<u>1,753,754,413</u>

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	600,000	-	(600,000)
1002	Rate	3,000,000	260,000	(2,740,000)
1003	Local licenses & Fees	12,719,000	1,514,002	(11,204,998)
1004	Comm. & Undertaking	1,400,000	211,000	(1,189,000)
1005	Rent on L.G. Properties	1,600,000	24,000	(1,580,000)
1006	Interest & Dividend	1,050,000	-	(1,050,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,300,000	1,621,593	321,593
1009	Statutory Allocations	<u>1,704,585,324</u>	<u>1,095,327,338</u>	<u>(609,257,986)</u>
Total Recurrent Revenue		<u>1,726,254,324</u>	<u>1,098,957,933</u>	<u>(627,296,391)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	201,703,028	56,296,869	(145,406,159)
3002	External Sources	-	-	-
3003	Grants	162,416,586	26,281,230	(136,135,356)
3004	Miscellaneous	<u>89,525,458</u>	<u>-</u>	<u>(89,525,458)</u>
Total Capital Revenue		<u>453,450,072</u>	<u>82,578,099</u>	<u>(370,871,973)</u>
Total Recurrent/Capital Revenue		<u>2,179,704,396</u>	<u>1,181,536,032</u>	<u>(998,168,364)</u>

**GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	46,264,408	19,828,953	26,435,455
2002	Office of the Secretary	21,516,000	9,231,106	12,284,894
2003	The Council	52,630,937	45,845,004	6,785,933
2004	Personal Management	156,623,532	137,686,305	18,937,227
2005	Finance & Supply	325,214,348	138,571,409	186,642,939
2006	Education	309,304,991	289,715,767	19,589,224
2007	Medical & Health	149,843,828	103,751,972	46,091,856
2008	Agriculture & Natural Resources	49,039,732	44,347,332	4,692,400
2009	Works & Housing	95,715,870	92,665,271	3,050,599
2010	Traditional Office Holders	72,000,000	61,407,740	10,592,260
2011	Social & Comm. Development	<u>96,297,846</u>	<u>100,086,638</u>	<u>(3,788,792)</u>
Total Recurrent Expenditure		<u>1,374,451,492</u>	<u>1,043,137,497</u>	<u>331,313,995</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	384,225,458	4,592,502	379,632,956
5001-05	Social Sector	137,800,000	33,527,175	104,272,825
6001-04	Area Development Sector	92,100,000	14,479,739	77,620,261
7001-03	Administrative Sector	226,500,000	89,941,727	136,558,273
8001	Local Repayment/Interest	<u>                  -</u>	<u>                  -</u>	<u>                  -</u>
Total Capital Expenditure		<u>840,625,458</u>	<u>142,541,143</u>	<u>698,084,315</u>
Total Recurrent/Capital Expenditure		<u>2,215,076,950</u>	<u>185,678,640</u>	<u>1,029,398,310</u>

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

1. Ahmed Abdullahi	-	Sole Administrator
2. Ahmed Abba Ari	-	Secretary
3. Ahmed Mua'zu Adamu	-	AG. Director Admin & General Services
4. Ibrahim Adamu	-	Director Planning, Research & Statistics
5. Ismaila Ali Basirka	-	Treasurer
6. Mohd Ari Kadira	-	HOD Community
7. Garba Haruna	-	HOD Works
8. Rabiuh Haruna Kiyawa	-	HOD Agric
9. Ibrahim U. Muhd	-	AG. HOD Wash

**BANKERS**

Eco Bank Plc

UBA Plc

Unity Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,465,925,734
Expenditure	<u>(1,462,916,960)</u>
Surplus/(Deficit)	<u>3,008,774</u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Hadejia Local Government Council, Jigawa State.**

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Hadejia Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infiriming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a 'Cash Basis' under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS' SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a 'Note' to the Accounts.

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	176,956	898,708
Investment	2	-	-
Advances	3	<u>10,247,563</u>	<u>7,132,625</u>
Total Assets		<u>10,424,519</u>	<u>8,031,333</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	16,643,522	17,259,110
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>(16,643,522)</u>	<u>(17,259,110)</u>
<b>NET ASSET</b>		<u>(6,219,003)</u>	<u>(9,227,777)</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(9,227,777)	(8,554,675)
Surplus/(Deficit) for the year	7	<u>3,008,774</u>	<u>(683,102)</u>
Accumulated Funds C/D		<u>(6,219,003)</u>	<u>(9,227,777)</u>

CHAIRMAN'S SIGN

TREASURER'S SIGN

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 8 to 10 form an integral part of these Financial Statements.

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		22,615,729	19,561,009
Statutory Allocation		1,019,315,469	1,312,805,701
Capital Revenue		<u>423,994,536</u>	<u>420,936,928</u>
Total Revenue		<u>1,465,925,734</u>	<u>1,753,303,638</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,359,093,370	1,378,308,605
Capital Expenditure		<u>103,823,590</u>	<u>375,678,135</u>
Total Expenditure		<u>1,462,916,960</u>	<u>1,753,986,740</u>
Surplus/(Deficit) for the year		<u>3,008,774</u>	<u>(683,102)</u>

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,465,925,734	1,753,303,638
Less Total Payment (Recurrent)	<u>(1,359,093,370)</u>	<u>1,753,989,740</u>
<b>Net Cash Flow from Operating Activities</b>	<u>106,832,364</u>	<u>(683,102)</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>103,823,590</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(103,823,590)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	(3,114,938)	-
Deposits/Repayment of Loans	(615,588)	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>(3,730,526)</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	(721,752)	-
Cash and its Equivalent at 1/1/2015	<u>898,708</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>176,956</u>	<u>898,708</u>

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Eco Bank (Capital)		-	33,918
UBA (Personal)		28,166	57,738
UBA (Main)		20,079	20,795
UBA (Overhead)		27,610	10,847
UBA (Project)		24,556	7,726
Unity Bank (Tractors)		33,195	-
Unity Bank (Loan)		2,018	763,459
		<u>41,332</u>	<u>4,226</u>
		<u>176,956</u>	<u>898,709</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		6,497,563	7,132,625
Others		<u>3,750,000</u>	-
		<u>10,247,563</u>	<u>7,132,625</u>
 <b><u>Deposits</u></b>	4		
State Government		11,059,424	11,059,424
Federal Government		3,985,068	4,111,986
Others		<u>1,599,030</u>	<u>2,087,700</u>
		<u>16,643,522</u>	<u>17,259,110</u>
 <b><u>Loans</u></b>	5	-	-
 <b><u>Bank Overdrafts</u></b>	6	-	-
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,465,925,734	1,753,303,638
Total Expenditure		<u>(1,462,916,960)</u>	<u>(1,753,986,740)</u>
		<u>3,008,774</u>	<u>(683,102)</u>

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT REVENUE</u></b>			
	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	555,000	600,000
1003	Local licenses & Fees	13,049,914	12,579,268
1004	Earnings from Comm. & Undertaking	6,311,870	4,653,985
1005	Rent on L.G. Properties	1,490,000	100,000
1006	Interest & Dividend	-	40,270
1007	Grants	-	-
1008	Miscellaneous	1,208,945	2,127,486
1009	Statutory Allocations	<u>1,019,315,469</u>	<u>1,312,805,701</u>
Total Recurrent Revenue		<u>1,041,931,198</u>	<u>1,332,366,710</u>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	47,079,652	90,243,408
3002	External Sources	376,914,884	330,693,520
3003	Grants	-	-
3004	Miscellaneous	-	-
Total Capital Revenue		<u>423,994,536</u>	<u>420,936,928</u>
Total Recurrent/Capital Revenue		<u>1,465,925,734</u>	<u>1,753,303,638</u>

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		16,582,485	19,366,762
2002	Office of the Secretary		67,697,442	66,334,515
2003	The Council		5,571,548	12,969,017
2004	Personal Management		73,772,742	76,850,033
2005	Finance & Supply		142,715,372	153,166,493
2006	Education		660,807,487	631,960,348
2007	Medical & Health		181,176,681	178,794,404
2008	Agriculture & Natural Resources		47,462,618	42,813,782
2009	Works & Housing		41,720,666	50,640,870
2010	Traditional Office Holders		53,222,081	70,042,364
2011	Social & Comm. Development		<u>68,364,248</u>	<u>75,370,017</u>
Total Recurrent Expenditure			<u>1,359,093,370</u>	<u>1,378,308,605</u>
 <b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		-	-
5001-05	Social Sector		21,288,852	76,343,323
6001-04	Area Development Sector		9,180,000	51,338,481
7001-03	Administrative Sector		73,354,738	247,996,331
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>103,823,590</u>	<u>375,678,135</u>
Total Recurrent/Capital Expenditure			<u>1,462,916,960</u>	<u>1,753,986,740</u>

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	-	-	-
1002	Rate	3,000,000	555,000	(2,445,000)
1003	Local licenses & Fees	14,715,000	13,049,914	(1,665,086)
1004	Comm. & Undertaking	6,000,000	6,311,870	311,870
1005	Rent on L.G. Properties	900,000	1,490,000	590,000
1006	Interest & Dividend	50,000	-	(50,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,200,000	1,208,945	8,945
1009	Statutory Allocations	<u>1,573,400,000</u>	<u>1,019,315,469</u>	<u>(554,084,531)</u>
Total Recurrent Revenue		<u>1,599,265,000</u>	<u>1,041,931,198</u>	<u>(557,333,802)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	230,000,000	47,079,652	(182,920,348)
3002	External Sources	125,000,000	376,914,884	251,914,884
3003	Grants	-	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>355,000,000</u>	<u>423,994,536</u>	<u>68,994,536</u>
Total Recurrent/Capital Revenue		<u>1,954,265,000</u>	<u>1,465,925,734</u>	<u>(488,339,266)</u>

**HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	54,602,031	16,582,485	38,019,546
2002	Office of the Secretary	71,322,442	67,697,442	3,625,000
2003	The Council	62,400,220	5,571,548	56,828,672
2004	Personal Management	105,608,146	73,772,742	31,835,404
2005	Finance & Supply	256,338,856	142,715,372	113,623,484
2006	Education	671,311,443	660,807,487	10,503,956
2007	Medical & Health	165,031,361	181,176,681	(16,145,320)
2008	Agriculture & Natural Resources	55,552,742	47,462,618	8,090,124
2009	Works & Housing	67,762,170	41,720,666	26,041,504
2010	Traditional Office Holders	80,000,000	53,222,081	26,777,919
2011	Social & Comm. Development	<u>91,743,962</u>	<u>68,364,248</u>	<u>23,379,714</u>
Total Recurrent Expenditure		<u>1,681,673,373</u>	<u>1,359,093,370</u>	<u>322,580,003</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	15,000,000	-	15,000,000
5001-05	Social Sector	48,400,000	21,288,852	27,111,148
6001-04	Area Development Sector	59,462,690	9,180,000	50,282,690
7001-03	Administrative Sector	387,725,006	73,354,738	314,370,268
8001	Local Repayment/Interest	-	-	-
Total Capital Expenditure		<u>510,587,696</u>	<u>103,823,590</u>	<u>406,764,106</u>
Total Recurrent/Capital Expenditure		<u>2,192,261,069</u>	<u>1,462,916,960</u>	<u>729,344,109</u>

# JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## FINANCIAL STATEMENT FOR THE YEAR

ENDED 31<sup>ST</sup> DECEMBER, 2015

### EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS

#### EXECUTIVE COUNCIL MEMBERS

1. Musa Garba	-	Executive Chairman
2. Umar Mu'azu	-	Vice Chairman
3. Ibrahim Shayabo	-	Secretary
4. Dan'azumi Adamu	-	Supervisory Councilor Works
5. Yusuf Umar Atuman	-	Supervisory Councilor Community
6. Ado Isah	-	Supervisory Councilor Wash
7. Isah Kulluru	-	Supervisory Councilor Agric
8. Jamila Aminu	-	Supervisory Councilor Planning
9. Talatu Sule	-	Supervisory Councilor Revenue
10. Kamisu Muhammad	-	Supervisory Councilor Education
11. Adamu Haruna	-	Adviser on Security Matter
12. Inuwa Liman	-	Adviser on Political Matter
13. Muhammad Nasiru	-	Adviser on Disbale

#### LEGISLATIVE COUNCIL

1. Muhammad Sa'idu	-	Speaker	Kadawawa Ward
2. Ya'u Sule	-	Member	Jabarna Ward
3. Isma'ila Muhammed	-	Member	Harbo Sabuwa Ward
4. Danladi Dankani	-	Member	Jahun Ward
5. Danladi Hamza	-	Member	Aujara Ward
6. Musa Tazara	-	Member	Gauza Ward
7. Rufa'i Wada	-	Member	Idanduna Ward
8. Muhammd Adamu	-	Member	Gunka Ward
9. Yakubu Suraka	-	Member	Harbo Tsohuwa Ward
10. Muhammad Iguda	-	Member	Kanwa Ward
11. Suwidi Ahmed	-	Member	Kale Ward

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                       |   |   |
|-----------------------|---|---|
| 1. Abdurrahaman Ahmed | - | Director Admin & General Services       |
| 2. Harruna Yahaya     | - | Director Panning, Research & Statistics |
| 3. Kabiru Isah        | - | Treasurer                               |

**BANKERS**

Fin Bank Plc

Zenith Bank Plc

First Bank Plc

Microfinance Bank Plc

Unity Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,499,585,541
Expenditure	<u>(1,495,171,512)</u>
Surplus/(Deficit)	<u>4,414,029</u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Jahun Local Government Council, Jigawa State.**

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Jahun Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infiriming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015	2014
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	6,346,724	20,322,379
Investment	2	-	-
Advances	3	<u>40,927,956</u>	<u>24,899,359</u>
Total Assets		<u>47,274,680</u>	<u>45,221,738</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	71,651,907	73,613,810
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>399,184</u>
Total Liabilities		<u>71,651,907</u>	<u>74,012,994</u>
<b>NET ASSET</b>		<u>(24,377,227)</u>	<u>(28,791,256)</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(28,791,256)	(38,498,159)
Surplus/(Deficit) for the year	7	<u>4,414,029</u>	<u>9,706,903</u>
Accumulated Funds C/D		<u>(24,377,227)</u>	<u>(28,791,256)</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		10,476,094	6,886,092
Statutory Allocation		1,376,817,008	1,795,625,070
Capital Revenue		<u>112,292,439</u>	<u>123,014,005</u>
Total Revenue		<u>1,499,585,541</u>	<u>1,925,525,167</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,297,554,993	1,469,161,436
Capital Expenditure		<u>197,616,519</u>	<u>446,656,828</u>
Total Expenditure		<u>1,495,171,512</u>	<u>1,915,818,264</u>
Surplus/(Deficit) for the year		<u>4,414,029</u>	<u>9,706,903</u>

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,499,585,541	1,925,525,167
Less Total Payment (Recurrent)	<u>(1,297,554,993)</u>	<u>1,915,818,264</u>
<b>Net Cash Flow from Operating Activities</b>	<b>----- 202,030,548</b>	<b>----- 9,706,903</b>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>197,616,519</u>	----- -
<b>Net Cash Flow from Investing Activities</b>	<b>----- (197,616,519)</b>	<b>----- -</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	(16,028,597)	-
Deposits/Repayment of Loans	(1,961,903)	-
Bank Overdraft	<u>(399,184)</u>	----- -
<b>Net Cash Flow from Financing Activities</b>	<b><u>(18,389,684)</u></b>	<b>----- -</b>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	<b>(13,975,655)</b>	<b>-</b>
Cash and its Equivalent at 1/1/2015	<u>20,322,379</u>	----- -
Cash and its Equivalent at 31/12/2015	<u>6,346,724</u>	<u>20,322,379</u>

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Fin Bank (Revenue)		237,913	237,913
Zenith Bank (Staff Loan)		304,289	304,289
First Bank Plc		275,097	275,097
Microfinance Bank (Overhead)		-	650,199
Unity Bank (Salary)		100,625	55,313
Unity Bank (Revenue)		838,450	156,191
Unity Bank (Project)		4,204,202	177,088
Unity Bank (Main)		<u>386,148</u>	<u>18,466,289</u>
		<u>6,346,724</u>	<u>20,322,379</u>
<b><u>Investments</u></b>	2	-	-
<b><u>Advances</u></b>	3		
Personal		10,788,352	12,579,245
Others		<u>30,139,604</u>	<u>12,320,114</u>
		<u>40,927,956</u>	<u>24,899,359</u>
<b><u>Deposits</u></b>	4		
State Government		51,941,728	54,431,777
Federal Government		13,653,213	13,653,213
Others		<u>6,056,966</u>	<u>5,528,820</u>
		<u>71,651,907</u>	<u>73,613,810</u>
<b><u>Loans</u></b>	5	-	-
<b><u>Bank Overdrafts</u></b>	6		
Bank PHB		-	<u>399,184</u>
<b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,499,585,541	1,925,525,167
Total Expenditure		<u>(1,495,171,512)</u>	<u>(1,915,818,264)</u>
		<u>4,414,029</u>	<u>9,706,903</u>

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		550,000	45,000
1003	Local licenses & Fees		3,047,759	6,017,992
1004	Earnings from Comm. & Undertaking		2,372,490	823,100
1005	Rent on L.G. Properties		20,000	-
1006	Interest & Dividend		-	-
1007	Grants		-	-
1008	Miscellaneous		4,485,845	-
1009	Statutory Allocations		<u>1,376,817,008</u>	<u>1,795,625,070</u>
Total Recurrent Revenue			<u>1,387,293,102</u>	<u>1,802,511,162</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		64,739,718	123,014,005
3002	External Sources		-	-
3003	Grants		47,552,721	-
3004	Miscellaneous		<u>-</u>	<u>-</u>
Total Capital Revenue			<u>112,292,439</u>	<u>123,014,005</u>
Total Recurrent/Capital Revenue			<u>1,499,585,541</u>	<u>1,925,526,167</u>

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		47,107,623	55,648,492
2002	Office of the Secretary		20,834,193	26,853,958
2003	The Council		32,218,617	38,818,105
2004	Personal Management		64,742,002	106,473,609
2005	Finance & Supply		143,549,967	161,544,032
2006	Education		549,805,657	544,368,859
2007	Medical & Health		190,542,253	215,860,475
2008	Agriculture & Natural Resources		35,665,455	45,577,238
2009	Works & Housing		65,700,803	90,593,598
2010	Traditional Office Holders		74,189,134	95,288,602
2011	Social & Comm. Development		<u>73,199,289</u>	<u>88,134,468</u>
Total Recurrent Expenditure			<u>1,297,554,993</u>	<u>1,469,161,436</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		5,320,000	830,000
5001-05	Social Sector		33,306,653	65,824,157
6001-04	Area Development Sector		13,830,000	27,495,062
7001-03	Administrative Sector		145,159,866	353,507,609
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>197,616,519</u>	<u>446,656,829</u>
Total Recurrent/Capital Expenditure			<u>1,495,171,512</u>	<u>1,915,818,264</u>

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	100,000	-	(100,000)
1002	Rate	3,000,000	550,000	(2,450,000)
1003	Local licenses & Fees	14,165,000	3,047,759	(11,117,241)
1004	Comm. & Undertaking	4,200,000	2,372,490	(1,827,510)
1005	Rent on L.G. Properties	250,000	20,000	(230,000)
1006	Interest & Dividend	1,150,000	-	(1,150,000)
1007	Grants	-	-	-
1008	Miscellaneous	850,000	4,485,845	3,635,845
1009	Statutory Allocations	<u>1,923,011,491</u>	<u>1,376,817,008</u>	<u>(546,194,483)</u>
	Total Recurrent Revenue	<u>1,946,726,491</u>	<u>1,387,293,102</u>	<u>(559,433,389)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	213,892,538	64,739,718	(149,152,820)
3002	External Sources	-	-	-
3003	Grants	108,977,805	47,552,721	(61,425,084)
3004	Miscellaneous	<u>179,814,137</u>	-	<u>(179,814,137)</u>
	Total Capital Revenue	<u>502,684,480</u>	<u>112,292,439</u>	<u>(390,392,041)</u>
	Total Recurrent/Capital Revenue	<u>2,449,410,971</u>	<u>1,499,585,541</u>	<u>(949,825,430)</u>

**JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	52,234,135	47,107,623	5,126,512
2002	Office of the Secretary	33,432,753	20,834,193	12,598,560
2003	The Council	51,365,626	32,218,617	19,147,009
2004	Personal Management	107,939,320	64,742,002	43,197,318
2005	Finance & Supply	351,417,320	143,549,967	207,877,353
2006	Education	568,187,561	549,805,657	18,381,904
2007	Medical & Health	202,603,237	190,542,253	12,060,984
2008	Agriculture & Natural Resources	36,500,595	35,665,455	835,140
2009	Works & Housing	78,974,040	65,200,803	13,273,237
2010	Traditional Office Holders	108,000,000	74,189,134	33,810,866
2011	Social & Comm. Development	<u>99,063,066</u>	<u>73,199,289</u>	<u>25,863,777</u>
Total Recurrent Expenditure		<u>1,689,717,653</u>	<u>1,297,554,993</u>	<u>392,162,660</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	140,400,000	5,320,000	135,080,000
5001-05	Social Sector	115,300,000	33,306,653	81,993,347
6001-04	Area Development Sector	188,877,805	13,830,000	175,047,805
7001-03	Administrative Sector	336,037,250	145,159,866	190,877,384
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>780,615,055</u>	<u>197,616,519</u>	<u>582,998,536</u>
Total Recurrent/Capital Expenditure		<u>2,470,332,708</u>	<u>1,495,171,512</u>	<u>975,161,196</u>

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Garba Banko Tambale	-	Honourable Chairman
2. Abdullahi Adamu Sarawa	-	Honourable Vice Chairman
3. Hudu Bulangu	-	Secretary
4. Amina Kacalla	-	Supervisory Councilor Women Affairs
5. Hussaini Najigawa	-	Supervisory Councilor Political Affairs
6. Umar Abubakar	-	Supervisory Councilor Agriculture
7. Muhd Garba	-	Supervisory Councilor Planning
8. Mari Kwazalewa	-	Supervisory Councilor Community
9. Aliyu Abba Jabo	-	Supervisory Councilor Wash
10. Isa Babannan	-	Special Adviser on Security
11. Juli Gurgu	-	Special Adviser on Disable
12. Ibrahim Ya'u	-	Special Adviser on Political Affairs

**LEGISLATIVE COUNCIL MEMBERS**

1. Abdullahi Adamu Sarawa	-	Speaker	Sarawa Ward
2. Abdullahi Auduwa Bulangu	-	Deputy Speaker	Bulangu Ward
3. Idris Abdulaziz	-	Chief Whip	D/Toka Ward
4. Yahaya Haruna	-	Member	K/Hausa Ward
5. Bako Ali	-	Member	Zago Ward
6. Yakubu Yusuf	-	Member	Majawa Ward
7. Kabiru Mohd S/Fulani	-	Member	Mezan Ward
8. Usman Gwani	-	Member	Kwazalewa Ward
9. Zubairu Yakubu	-	Member	Jabo Ward
10. Yahaya Yusuf	-	Majority Leader	Ruba Ward
11. Ibrahim Umar	-	Member	Gafaya Ward

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                       |   |  |
|-----------------------|---|--|
| 1. Sale Muhammad Imam | - | Director Admin & General Services        |
| 2. Sabo Muhammad K.   | - | Director Planning, Research & Statistics |
| 3. Bashir Abdu        | - | Treasurer                                |

**BANKERS**

Microfinance Bank Plc

UBA Plc

Unity Bank Plc

Skye Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,782,631,450
Expenditure	<u>(1,779,639,059)</u>
Surplus/(Deficit)	<u>2,992,391</u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Kafin Hausa Local Government Council, Jigawa State.**

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Kafin Hausa Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>	1	1,423,205	3,045,919
Investment	2	-	-
Advances	3	<u>23,639,794</u>	<u>17,757,061</u>
Total Assets		<u>25,062,999</u>	<u>20,802,980</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	36,875,080	35,607,452
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>36,875,080</u>	<u>35,67,452</u>
<b>NET ASSET</b>		<u>(11,812,081)</u>	<u>(14,804,472)</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(14,804,472)	(40,588,249)
Surplus/(Deficit) for the year	7	<u>2,992,391</u>	<u>25,783,777</u>
Accumulated Funds C/D		<u>(11,812,081)</u>	<u>(14,804,472)</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		4,413,900	6,496,700
Statutory Allocation		1,547,189,848	1,993,951,646
Capital Revenue		<u>231,027,702</u>	<u>155,244,143</u>
Total Revenue		<u>1,782,631,450</u>	<u>2,155,692,489</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,604,783,972	1,691,137,786
Capital Expenditure		<u>174,855,087</u>	<u>438,770,926</u>
Total Expenditure		<u>(1,779,639,059)</u>	<u>(2,129,908,712)</u>
Surplus/(Deficit) for the year		<u>2,992,391</u>	<u>25,783,777</u>

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,782,631,450	2,155,692,489
Less Total Payment (Recurrent)	<u>(1,604,783,972)</u>	<u>2,129,908,712</u>
<b>Net Cash Flow from Operating Activities</b>	<b>----- 177,847,478</b>	<b>----- 25,783,777</b>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>174,855,087</u>	----- -
<b>Net Cash Flow from Investing Activities</b>	<b>----- (174,855,087)</b>	<b>----- -</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	(5,882,733)	-
Deposits/Repayment of Loans	1,267,628	-
Bank Overdraft	----- -	----- -
<b>Net Cash Flow from Financing Activities</b>	<b><u>(4,615,105)</u></b>	<b>----- -</b>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	<b>(1,622,714)</b>	<b>-</b>
Cash and its Equivalent at 1/1/2015	<u>3,045,919</u>	----- -
Cash and its Equivalent at 31/12/2015	<u>1,423,205</u>	<u>3,045,919</u>

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Microfinance Bank		129,789	129,789
UBA Hadejia		176,455	176,455
UBA Hadejia		131,055	131,055
Unity Bank (Main)		162,324	2,270,602
Unity Bank (Overhead)		38,372	33,920
Unity Bank (Capital)		99,412	99,473
Unity Bank (Salary)		450,630	35,262
Unity Bank (Revenue)		66,533	-
Skye Bank (Loan)		90,958	90,958
Dormant		<u>77,677</u>	<u>77,677</u>
		<u>1,423,205</u>	<u>3,045,191</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		8,995,699	8,113,694
Others		<u>14,644,095</u>	<u>9,644,095</u>
		<u>23,639,794</u>	<u>17,757,789</u>
 <b><u>Deposits</u></b>	4		
State Government		27,267,723	27,267,723
Federal Government		(1,181,756)	(2,014,420)
Others		<u>10,789,113</u>	<u>10,354,149</u>
		<u>36,875,080</u>	<u>35,607,452</u>
 <b><u>Loans</u></b>	5	-	-
 <b><u>Bank Overdrafts</u></b>	6	-	-
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,782,631,450	2,155,692,489
Total Expenditure		<u>(1,779,639,059)</u>	<u>(2,129,908,712)</u>
		<u>2,992,391</u>	<u>25,783,777</u>

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT REVENUE</u></b>	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	390,000	310,000
1003	Local licenses & Fees	1,169,734	2,329,866
1004	Earnings from Comm. & Undertaking	796,080	1,128,880
1005	Rent on L.G. Properties	-	80,500
1006	Interest & Dividend	-	-
1007	Grants	-	-
1008	Miscellaneous	2,058,086	2,647,454
1009	Statutory Allocations	<u>1,547,189,848</u>	<u>1,993,951,646</u>
Total Recurrent Revenue		<u>1,551,603,748</u>	<u>2,000,448,346</u>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	70,394,161	109,348,470
3002	External Sources	-	-
3003	Grants	160,633,541	45,895,673
3004	Miscellaneous	-	-
Total Capital Revenue		<u>231,027,702</u>	<u>155,244,143</u>
Total Recurrent/Capital Revenue		<u>1,782,631,450</u>	<u>2,155,692,489</u>

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>			
	9		
<b>HEAD</b>	<b>PARTICULARS</b>		
2001	Office of the Chairman	33,385,157	34,390,901
2002	Office of the Secretary	32,087,463	31,899,392
2003	The Council	19,770,415	33,015,066
2004	Personal Management	58,871,429	71,236,384
2005	Finance & Supply	158,044,057	182,981,348
2006	Education	883,063,900	868,688,822
2007	Medical & Health	167,813,442	181,312,262
2008	Agriculture & Natural Resources	58,094,506	50,301,176
2009	Works & Housing	51,579,448	73,608,742
2010	Traditional Office Holders	79,104,538	105,729,742
2011	Social & Comm. Development	<u>62,969,617</u>	<u>57,976,409</u>
Total Recurrent Expenditure		<u>1,604,783,972</u>	<u>1,691,137,786</u>
<b><u>CAPITAL EXPENDITURE</u></b>			
4001-08	Economic Sector	500,000	-
5001-05	Social Sector	32,900,907	55,436,019
6001-04	Area Development Sector	17,203,263	26,393,205
7001-03	Administrative Sector	124,250,917	356,941,652
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>174,855,087</u>	<u>438,770,926</u>
Total Recurrent/Capital Expenditure		<u>1,779,639,059</u>	<u>2,129,908,712</u>

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	1,600,000	-	(1,600,000)
1002	Rate	400,000	390,000	(10,000)
1003	Local licenses & Fees	7,024,000	1,169,734	(5,854,266)
1004	Comm. & Undertaking	1,450,000	796,080	(653,920)
1005	Rent on L.G. Properties	250,000	-	(250,000)
1006	Interest & Dividend	200,000	-	(200,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,150,000	2,058,086	908,086
1009	Statutory Allocations	<u>2,222,709,380</u>	<u>1,547,189,848</u>	<u>(675,519,532)</u>
Total Recurrent Revenue		<u>2,234,783,380</u>	<u>1,551,603,748</u>	<u>(683,179,632)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	355,053,387	70,394,161	(284,659,226)
3002	External Sources	-	-	-
3003	Grants	250,642,458	160,633,541	(90,008,917)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>605,695,845</u>	<u>231,027,702</u>	<u>(374,668,143)</u>
Total Recurrent/Capital Revenue		<u>2,840,479,225</u>	<u>1,782,631,450</u>	<u>(1,057,847,775)</u>

**KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	51,540,455	33,385,157	18,155,298
2002	Office of the Secretary	41,945,732	32,087,463	9,858,269
2003	The Council	82,400,220	19,770,415	62,629,805
2004	Personal Management	101,703,506	58,871,429	42,832,077
2005	Finance & Supply	260,226,633	158,044,057	102,182,576
2006	Education	844,153,481	883,063,900	(38,910,419)
2007	Medical & Health	194,499,601	167,813,442	26,686,159
2008	Agriculture & Natural Resources	55,325,944	58,094,506	(2,768,562)
2009	Works & Housing	72,632,196	51,579,448	21,052,748
2010	Traditional Office Holders	108,000,000	79,104,538	28,895,462
2011	Social & Comm. Development	<u>36,733,620</u>	<u>62,969,617</u>	<u>(26,235,997)</u>
Total Recurrent Expenditure		<u>1,849,161,388</u>	<u>1,604,783,972</u>	<u>244,377,416</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	116,317,013	500,000	115,817,013
5001-05	Social Sector	137,699,061	32,900,907	104,798,154
6001-04	Area Development Sector	50,052,000	17,203,263	32,848,737
7001-03	Administrative Sector	364,090,333	124,250,917	239,839,416
8001	Local Repayment/Interest	-	-	-
Total Capital Expenditure		<u>668,158,407</u>	<u>174,855,087</u>	<u>493,303,320</u>
Total Recurrent/Capital Expenditure		<u>2,517,319,795</u>	<u>1,779,639,059</u>	<u>737,680,736</u>

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Alh. Isma'ila Hussani Zaburan	-	Executive Chairman
2. Alh. Ya'u Balarabe Musa	-	Vice Chairman
3. Alh. Nura Uba Yalo	-	Secretary
4. Alh. Idris Abdulwahab	-	Supervisory Councilor Agric
5. Fatsima Soja Dankaduna	-	Supervisory Councilor Planning
6. Mustapha Isa	-	Supervisory Councilor Wash
7. Hajiya Tabawa Basiru	-	Supervisory Councilor Treasury
8. Ahmed Muhd Lawan	-	Supervisory Councilor Education
9. Lawan Hassan	-	Supervisory Councilor Community
10. Sani Saleh Zaburan	-	Supervisory Councilor Security
11. Mohd Usman Soja	-	Supervisory Councilor Political
12. Abdu Dan Malam	-	Supervisory Councilor Disable
13. Ahmed Idris	-	Supervisory Councilor Works

**LEGISLATIVE COUNCIL MEMBERS**

1. Ibrahim Haruna Ganagara	-	Speaker	U/Jibrin Ward
2. Idris Haruna	-	Deputy Speaker	Hadin Ward
3. Abdulsalam Musa	-	Majority Leader	Arbus Ward
4. Habu Safiyanu	-	Councilor	Ja'e Ward
5. Mohd Isyaku	-	Councilor	Kaugama Ward
6. Abdullahi Maigari	-	Councilor	Girbobo Ward
7. Ladan Nayaya	-	Councilor	Yalo Ward
8. Yahaya Ibrahim	-	Councilor	Dabuwaran Ward
9. Murtala Ubali	-	Councilor	Marke Ward
10. Isah Adamu	-	Councilor	Askandu Ward
11. Yusuf Turaki	-	Councilor	Dakaiyawa Ward

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                         |   |  |
|-------------------------|---|--|
| 1. Yakubu Musa Kiyawe   | - | Director Admin & General Services        |
| 2. Lawan Ado U/Ganji    | - | Director Planning, Research & Statistics |
| 3. Bashir Usman Kazaure | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

First Bank Plc

Skye Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**KAUGAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN'S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,333,948,797
Expenditure	<u>(1,335,708,853)</u>
Surplus/(Deficit)	<u><u>(1,760,056)</u></u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Kaugama Local Government Council, Jigawa State.**

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Kaugama Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	50,993	104,221
Investment	2	-	-
Advances	3	<u>12,033,960</u>	<u>13,501,604</u>
Total Assets		<u>12,084,953</u>	<u>13,605,825</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	21,466,466	21,227,282
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>(21,466,466)</u>	<u>(21,227,282)</u>
<b>NET ASSET</b>		<u>(9,381,513)</u>	<u>(7,621,457)</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(7,621,457)	23,559,358
Surplus/(Deficit) for the year	7	<u>(1,760,056)</u>	<u>15,937,901</u>
Accumulated Funds C/D		<u>(9,381,513)</u>	<u>(7,621,457)</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		10,234,728	13,463,898
Statutory Allocation		1,270,232,572	1,689,744,596
Capital Revenue		<u>53,481,497</u>	<u>90,141,161</u>
Total Revenue		<u>1,333,948,797</u>	<u>1,793,349,655</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,168,464,523	1,337,618,876
Capital Expenditure		<u>167,244,330</u>	<u>439,792,878</u>
Total Expenditure		<u>1,335,708,853</u>	<u>1,777,411,754</u>
Surplus/(Deficit) for the year		<u>(1,760,056)</u>	<u>15,621,457</u>

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,333,948,797	1,793,349,655
Less Total Payment (Recurrent)	<u>(1,168,464,523)</u>	<u>1,777,411,754</u>
<b>Net Cash Flow from Operating Activities</b>	<u>-----</u> 165,484,274	<u>-----</u> 15,621,459
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>167,244,330</u>	<u>-----</u> -
<b>Net Cash Flow from Investing Activities</b>	<u>-----</u> (167,244,330)	<u>-----</u> -
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	1,467,644	-
Deposits/Repayment of Loans	239,184	-
Bank Overdraft	<u>-----</u> -	<u>-----</u> -
<b>Net Cash Flow from Financing Activities</b>	<u>-----</u> 1,706,828	<u>-----</u> -
<b>Net Increase/Decrease in Cash and its Equivalent</b>	(53,228)	-
Cash and its Equivalent at 1/1/2015	<u>104,221</u>	<u>-----</u> -
Cash and its Equivalent at 31/12/2015	<u>-----</u> <u>50,993</u>	<u>-----</u> <u>104,221</u>

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Main)		892	33,488
Unity Bank (Overhead)		214	1,017
First Bank (Revenue)		48,422	26,792
Skye Bank (Capital)		1,465	8,210
Skye Bank (Salary)		-	31,492
		-	(1,843)
		<u>-</u>	<u>5,065</u>
		<u>50,993</u>	<u>104,221</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		8,183,960	9,651,604
Others		<u>3,850,000</u>	<u>3,850,000</u>
		<u>12,033,960</u>	<u>13,501,604</u>
 <b><u>Deposits</u></b>	4		
State Government		19,726,306	19,726,306
Federal Government		(3,866,415)	(3,866,415)
Others		<u>5,606,575</u>	<u>5,367,391</u>
		<u>21,466,466</u>	<u>21,227,282</u>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,333,948,797	1,793,349,655
Total Expenditure		<u>(1,335,708,853)</u>	<u>(1,777,411,754)</u>
		<u>(1,760,056)</u>	<u>15,621,457</u>

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT REVENUE</u></b>			
	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	-	-
1003	Local licenses & Fees	5,807,100	9,027,186
1004	Earnings from Comm. & Undertaking	1,870,300	1,761,668
1005	Rent on L.G. Properties	817,000	730,000
1006	Interest & Dividend	817,809	81,547
1007	Grants	-	-
1008	Miscellaneous	922,519	1,863,497
1009	Statutory Allocations	<u>1,270,232,572</u>	<u>1,689,744,596</u>
Total Recurrent Revenue		<u>1,280,467,300</u>	<u>1,703,208,161</u>
 <b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	53,481,497	90,141,161
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
Total Capital Revenue		<u>53,481,497</u>	<u>90,141,161</u>
Total Recurrent/Capital Revenue		<u>1,333,948,797</u>	<u>1,793,349,655</u>

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		18,653,216	27,764,524
2002	Office of the Secretary		36,308,064	35,300,215
2003	The Council		22,285,808	27,768,271
2004	Personal Management		91,509,919	118,881,731
2005	Finance & Supply		133,036,224	153,473,831
2006	Education		523,326,846	559,182,848
2007	Medical & Health		148,786,926	161,815,498
2008	Agriculture & Natural Resources		29,521,361	35,916,429
2009	Works & Housing		57,642,237	70,056,016
2010	Traditional Office Holders		58,955,689	78,653,980
2011	Social & Comm. Development		<u>48,438,233</u>	<u>75,805,483</u>
Total Recurrent Expenditure			<u>1,168,464,523</u>	<u>1,337,618,876</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		-	-
5001-05	Social Sector		30,942,235	45,848,949
6001-04	Area Development Sector		-	14,573,341
7001-03	Administrative Sector		136,302,095	379,370,588
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>167,244,330</u>	<u>439,792,878</u>
Total Recurrent/Capital Expenditure			<u>1,335,708,853</u>	<u>1,777,411,754</u>

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	200,000	-	(200,000)
1002	Rate	-	-	-
1003	Local licenses & Fees	17,700,500	5,807,100	(11,893,400)
1004	Comm. & Undertaking	3,065,000	1,870,300	(1,194,700)
1005	Rent on L.G. Properties	1,000,000	817,000	(183,000)
1006	Interest & Dividend	1,000,000	817,809	(182,191)
1007	Grants	-	-	-
1008	Miscellaneous	2,300,000	922,519	(1,377,481)
1009	Statutory Allocations	<u>1,571,021,708</u>	<u>1,270,232,572</u>	<u>(300,789,136)</u>
Total Recurrent Revenue		<u>1,596,287,208</u>	<u>1,280,467,300</u>	<u>(315,819,908)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	278,900,000	53,481,497	(225,418,503)
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	<u>382,789,405</u>	-	<u>(382,789,405)</u>
Total Capital Revenue		<u>661,689,405</u>	<u>53,481,497</u>	<u>(608,207,908)</u>
Total Recurrent/Capital Revenue		<u>2,257,976,613</u>	<u>1,333,948,797</u>	<u>(924,027,816)</u>

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	30,731,948	18,653,216	12,078,732
2002	Office of the Secretary	39,139,455	36,308,064	2,831,391
2003	The Council	52,070,840	22,285,808	29,785,032
2004	Personal Management	115,680,958	91,509,919	24,171,039
2005	Finance & Supply	282,840,879	133,036,224	149,804,655
2006	Education	586,386,444	523,326,846	63,059,598
2007	Medical & Health	157,631,419	148,786,926	8,844,493
2008	Agriculture & Natural Resources	41,706,572	29,521,361	12,185,211
2009	Works & Housing	94,637,838	57,642,237	36,995,601
2010	Traditional Office Holders	63,000,000	58,955,689	4,044,311
2011	Social & Comm. Development	<u>72,988,280</u>	<u>48,438,233</u>	<u>24,550,047</u>
	Total Recurrent Expenditure	<u>1,536,814,633</u>	<u>1,168,464,523</u>	<u>368,350,110</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	56,650,199	-	56,650,199
5001-05	Social Sector	84,021,708	30,942,235	53,079,473
6001-04	Area Development Sector	108,000,000	-	108,000,000
7001-03	Administrative Sector	479,610,297	136,302,095	343,708,202
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Expenditure	<u>728,282,204</u>	<u>167,244,330</u>	<u>561,437,874</u>
	Total Recurrent/Capital Expenditure	<u>2,265,096,837</u>	<u>1,335,708,853</u>	<u>929,787,984</u>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Sadis Abubakar	-	Chairman
2. Nukarrabu Hamza	-	Vice Chairman
3. Jamilu Waisu	-	Secretary
4. Amina Kanti Dabo	-	Supervisory Councilor Revenue
5. Hassan Abubakar	-	Supervisory Councilor Agric
6. Surajo Bandutse	-	Supervisory Councilor Wash
7. Ado Bido	-	Supervisory Councilor Community
8. Ali Muhammad	-	Supervisory Councilor Works
9. Hajiya Hafsat	-	Supervisory Councilor Education
10. Ibrahim S. Makera	-	Supervisory Councilor Planning
11. Ado Yahaya	-	Adviser on Poverty
12. Lawan Habu	-	Adviser on Security
13. Sani Makaho	-	Adviser on Disable

**LEGISLATIVE COUNCIL MEMBERS**

1. Lawan Bala Ganguli	-	Unguar Arewa Ward	Speaker
2. Jamilu Lawan	-	Gabas Ward	Member
3. Sani D. Saro	-	Kanti Ward	Member
4. Muhammad Riniyal	-	Sabaru Ward	Member
5. Murtala Muhammad	-	Gada Ward	Member
6. Rabi'u Bala	-	Dandi Ward	Member
7. Mua'zu Hussaini	-	Daba Ward	Member
8. Adamu Garba	-	Ba'auzini Ward	Member
9. Abdullahi Bala	-	Maradawa Ward	Member
10. Muhammad Usman	-	Dabaza Ward	Member
11. Jamilu Danyaro	-	Unguar Yamma Ward	Member

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                       |   |  |
|-----------------------|---|--|
| 1. Hayatu Sule        | - | Director Admin & General Services        |
| 2. Abubakar Muhd Sawo | - | Director Planning, Research & Statistics |
| 3. Muhammad Adamu     | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

Skye Bank Plc

KRGY Microfinance Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN'S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
Income	1,521,291,107
Expenditure	<u>(1,533,762,691)</u>
Surplus/(Deficit)	<u><u>(12,471,584)</u></u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Kazaure Local Government Council, Jigawa State.**

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Kazaure Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	1,838,745	13,367,419
Investment	2	-	-
Advances	3	<u>5,763,479</u>	<u>6,387,506</u>
Total Assets		<u><u>7,602,224</u></u>	<u><u>19,754,925</u></u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	41,673,653	41,354,770
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u><u>41,673,653</u></u>	<u><u>41,354,770</u></u>
<b>NET ASSET</b>		<u><u>(34,071,429)</u></u>	<u><u>(21,599,845)</u></u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(21,599,845)	(31,553,377)
Surplus/(Deficit) for the year	7	<u>(12,471,584)</u>	<u>9,953,532</u>
Accumulated Funds C/D		<u><u>(34,071,429)</u></u>	<u><u>(21,599,845)</u></u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		5,048,159	7,614,276
Statutory Allocation		1,209,375,960	1,661,685,495
Capital Revenue		<u>306,866,988</u>	<u>188,443,562</u>
Total Revenue		<u>1,521,291,107</u>	<u>1,857,743,333</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,393,302,141	1,449,167,187
Capital Expenditure		<u>140,460,550</u>	<u>398,622,614</u>
Total Expenditure		<u>1,533,762,691</u>	<u>1,847,789,801</u>
Surplus/(Deficit) for the year		<u>(12,471,584)</u>	<u>9,953,532</u>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,521,291,107	1,857,743,333
Less Total Payment (Recurrent)	<u>(1,393,302,141)</u>	<u>1,847,789,801</u>
<b>Net Cash Flow from Operating Activities</b>	<u>127,988,966</u>	<u>9,953,532</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>140,460,550</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(140,460,550)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	624,027	-
Deposits/Repayment of Loans	318,883	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>942,910</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	(11,528,674)	-
Cash and its Equivalent at 1/1/2015	<u>13,367,419</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>1,838,745</u>	<u>13,367,419</u>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Personal)		-	107,218
Unity Bank (Revenue)		78,940	329,816
Unity Bank (Tractors)		11,433	806,099
Skye Bank (Loan)		257,931	257,931
Skye Bank (Main)		1,372,383	11,765,813
Skye Bank (Project)		9,237	6,994
Skye Bank (Overhead)		26,706	11,433
KRGY Microfinance		<u>82,115</u>	<u>82,115</u>
		<u>1,838,745</u>	<u>13,367,419</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		5,698,359	6,322,386
Others		<u>65,120</u>	<u>65,120</u>
		<u>5,763,479</u>	<u>6,387,506</u>
 <b><u>Deposits</u></b>	4		
State Government		33,691,868	33,618,235
Federal Government		1,767,657	1,767,657
Others		<u>6,214,128</u>	<u>5,968,878</u>
		<u>41,673,653</u>	<u>41,354,770</u>
 <b><u>Loans</u></b>	5	-	-
 <b><u>Bank Overdrafts</u></b>	6	-	-
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,521,291,107	1,857,743,333
Total Expenditure		<u>(1,533,762,691)</u>	<u>1,847,989,801</u>
		<u>(12,471,584)</u>	<u>9,953,532</u>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		330,000	-
1003	Local licenses & Fees		932,989	3,414,106
1004	Earnings from Comm. & Undertaking		3,673,370	3,906,670
1005	Rent on L.G. Properties		111,800	293,500
1006	Interest & Dividend		-	-
1007	Grants		-	-
1008	Miscellaneous		-	-
1009	Statutory Allocations		<u>1,209,375,960</u>	<u>1,661,685,495</u>
Total Recurrent Revenue			<u>1,214,424,119</u>	<u>1,669,229,771</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		98,519,558	117,838,717
3002	External Sources		-	-
3003	Grants		208,347,430	70,604,845
3004	Miscellaneous		-	-
Total Capital Revenue			<u>306,866,988</u>	<u>188,443,562</u>
Total Recurrent/Capital Revenue			<u>1,521,291,107</u>	<u>1,857,743,333</u>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		36,695,103	43,639,012
2002	Office of the Secretary		41,181,196	34,147,202
2003	The Council		24,445,647	28,406,319
2004	Personal Management		76,707,349	124,491,091
2005	Finance & Supply		214,632,902	160,774,457
2006	Education		589,535,320	587,939,454
2007	Medical & Health		207,164,799	215,076,995
2008	Agriculture & Natural Resources		39,766,400	42,794,131
2009	Works & Housing		58,903,669	62,449,350
2010	Traditional Office Holders		63,025,941	83,116,655
2011	Social & Comm. Development		<u>41,243,815</u>	<u>66,336,521</u>
Total Recurrent Expenditure			<u>1,393,302,141</u>	<u>1,449,167,187</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		-	-
5001-05	Social Sector		46,316,581	59,289,747
6001-04	Area Development Sector		-	24,687,779
7001-03	Administrative Sector		94,143,969	314,645,088
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>140,460,550</u>	<u>398,622,614</u>
Total Recurrent/Capital Expenditure			<u>1,533,762,691</u>	<u>1,847,789,801</u>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	1,000,000	-	(1,000,000)
1002	Rate	3,000,000	330,000	(2,670,000)
1003	Local licenses & Fees	9,560,000	932,989	(8,627,011)
1004	Comm. & Undertaking	5,300,000	3,673,370	(1,626,630)
1005	Rent on L.G. Properties	1,900,000	111,800	(1,788,200)
1006	Interest & Dividend	1,150,000	-	(1,150,000)
1007	Grants	-	-	-
1008	Miscellaneous	500,000	-	(500,000)
1009	Statutory Allocations	<u>1,747,327,196</u>	<u>1,209,375,960</u>	<u>(537,951,236)</u>
Total Recurrent Revenue		<u>1,769,737,196</u>	<u>1,214,424,119</u>	<u>(555,313,077)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	203,930,060	98,519,558	(105,410,502)
3002	External Sources	-	-	-
3003	Grants	184,173,011	208,347,430	24,174,419
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>388,103,071</u>	<u>306,866,988</u>	<u>(81,236,083)</u>
Total Recurrent/Capital Revenue		<u>2,157,840,267</u>	<u>1,521,291,107</u>	<u>(636,549,160)</u>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	47,890,513	36,695,103	11,195,410
2002	Office of the Secretary	56,967,960	41,181,196	15,786,764
2003	The Council	52,325,142	24,445,647	27,879,495
2004	Personal Management	118,637,368	76,707,349	41,930,019
2005	Finance & Supply	322,582,436	214,632,902	107,949,534
2006	Education	614,096,702	589,535,320	24,561,382
2007	Medical & Health	260,874,495	207,164,799	53,709,696
2008	Agriculture & Natural Resources	47,545,993	39,766,400	7,779,593
2009	Works & Housing	73,488,437	58,903,669	14,584,768
2010	Traditional Office Holders	84,500,000	63,025,941	21,474,059
2011	Social & Comm. Development	<u>89,042,332</u>	<u>41,243,815</u>	<u>47,798,517</u>
Total Recurrent Expenditure		<u>1,767,951,378</u>	<u>1,393,302,141</u>	<u>374,649,237</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	31,295,664	-	31,295,664
5001-05	Social Sector	53,300,000	46,316,581	6,983,419
6001-04	Area Development Sector	45,044,348	-	45,044,348
7001-03	Administrative Sector	260,607,766	94,143,969	166,463,797
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>390,247,778</u>	<u>140,460,550</u>	<u>249,787,228</u>

Total Recurrent/Capital Expenditure

2,158,199,156

1,533,762,691

624,436,465

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Mahmud Alh. Mattafari	-	Chairman
2. Ibrahim Tela	-	Vice Chairman
3. Adamu Ibrahim Gira	-	Secretary
4. M. Aji Muhammad	-	Supervisory Councilor Treasury
5. Hadiza Muhammad	-	Supervisory Councilor Education
6. Yarima Bulunchai	-	Supervisory Councilor Community
7. Umar Adamu	-	Supervisory Councilor Works
8. Hajara Yar Chairman	-	Supervisory Councilor Planning
9. Ibrahim Liman	-	Supervisory Councilor Agric
10. Adamu Rabo	-	Supervisory Councilor Wash
11. Saidu Ali	-	Adviser on Disable
12. M. Gana Abdullahi	-	Adviser on Politics
13. Bura Abdullahi	-	Adviser on Empowerment

**LEGISLATIVE COUNCIL MEMBERS**

1. Ahmed A. Hamza	-	Fandum Ward	Speaker
2. Ibrahim Usman	-	Tasheguwa Ward	Deputy Speaker
3. Isyaku Isah	-	Doleri Ward	Majority Leader
4. Zakar Usman	-	Gayin Ward	Councilor
5. Alhaji Musa Garba	-	Kirikasamma Ward	Councilor
6. Usman Muhd Jannako	-	Turabu Ward	Councilor
7. Zakar Idris	-	Bulunchai Ward	Councilor
8. Idris Sha'aibu	-	Madachi Ward	Councilor
9. Abdullahi M. Gari-Gana	-	Marma Ward	Councilor
10. Ibrahim Isma'ila Barmaguwa	-	Baturiya Ward	Councilor

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                      |   |  |
|----------------------|---|--|
| 1. Suleiman Khalil   | - | Director Admin & General Services        |
| 2. Garba Muhd Falalu | - | Director Planning, Research & Statistics |
| 3. Garba Dahiru      | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

Skye Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	2015
Income	N 1,449,467,570
Expenditure	<u>1,449,021,601</u>
Surplus/(Deficit)	<u><u>445,969</u></u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Kiri Kasamma Local Government Council, Jigawa State.**

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Kiri Kasamma Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b><u>LIQUID ASSET</u></b>			
Bank Balances	1	224,488	837,761
Investment	2	-	-
Advances	3	<u>10,413,573</u>	<u>12,356,386</u>
Total Assets		<u>10,638,061</u>	<u>13,194,146</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	49,638,519	51,802,812
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>49,638,519</u>	<u>51,802,812</u>
<b>NET ASSET</b>		<u>(39,000,458)</u>	<u>(39,446,427)</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(39,446,427)	(66,412,740)
Surplus/(Deficit) for the year	7	<u>445,969</u>	<u>26,966,313</u>
Accumulated Funds C/D		<u>(39,000,458)</u>	<u>39,446,427</u>
			<u>Diff. 837,762</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on the pages ..... to ..... form an integral part of these Financial Statements.

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	2015	2014
	₦	₦
<b><u>REVENUE</u></b>		
Internally generated Revenue	3,578,725	5,449,479
Statutory Allocation	1,271,093,400	1,678,912,672
Capital Revenue	<u>174,795,445</u>	<u>155,866,145</u>
Total Revenue	<u>1,449,467,570</u>	<u>1,841,228,296</u>
<b><u>EXPENDITURE</u></b>		
Recurrent Expenditure	1,309,146,202	1,406,348,488
Capital Expenditure	<u>139,875,399</u>	<u>407,913,496</u>
Total Expenditure	<u>1,449,021,601</u>	<u>1,814,261,984</u>
Surplus/(Deficit) for the year	<u>445,969</u>	<u>26,966,312</u>

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue	1,449,467,570	2,096,628,784
Less Payment	<u>(1,449,021,601)</u>	<u>2,116,955,624</u>
	----- 445,969	----- 26,966,312
<b><u>OTHER SOURCES</u></b>		
Accumulated Funds	<u>(39,446,428)</u>	<u>(66,412,740)</u>
Net Cash inflow/(Outflow)	<u>(39,000,459)</u>	<u>(39,446,428)</u>
CASH FROM INVESTMENT ACTIVITIES	----- -	----- -
<b><u>INCREASE/(DECREASE) IN WORKING CAPITAL</u></b>		
Advances	1,942,813	(10,184,300)
Deposits	(2,164,293)	11,022,061
Bank Overdraft	----- -	----- -
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>	224,489	837,761
As at 1/1/2015	<u>837,761</u>	----- -
Net Liquid Assets	<u>1,062,250</u>	<u>837,761</u>
<b>REPRESENTED BY:</b>		
Bank and Cash Balance	<u>1,062,250</u>	<u>837,761</u>

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		2015	2014
		₦	₦
<b><u>RECURRENT REVENUE</u></b>			
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	20,000	-
1003	Local licenses & Fees	762,886	3,456,874
1004	Earnings from Comm. & Undertaking	2,008,700	2,149,740
1005	Rent on L.G. Properties	244,000	361,000
1006	Interest & Dividend	-	63,098
1007	Grants	-	-
1008	Miscellaneous	543,139	418,767
1009	Statutory Allocations	<u>1,271,093,400</u>	<u>1,678,912,672</u>
Total Recurrent Revenue		<u>1,274,672,124</u>	<u>1,685,362,151</u>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	58,899,541	113,234,238
3002	External Sources	-	-
3003	Grants	115,895,904	42,631,907
3004	Miscellaneous	-	-
Total Capital Revenue		<u>174,795,445</u>	<u>155,866,145</u>
Total Recurrent/Capital Revenue		<u>1,449,467,570</u>	<u>1,841,228,296</u>

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>2015</b>	<b>2014</b>
		<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>			
<b>HEAD</b>	<b>PARTICULARS</b>		
2001	Office of the Chairman	20,219,071	29,433,550
2002	Office of the Secretary	38,555,548	46,688,438
2003	The Council	22,806,960	31,580,438
2004	Personal Management	61,798,479	78,007,217
2005	Finance & Supply	140,307,170	156,357,191
2006	Education	667,594,527	654,691,670
2007	Medical & Health	137,741,462	142,562,574
2008	Agriculture & Natural Resources	41,917,385	45,537,843
2009	Works & Housing	60,644,832	65,866,286
2010	Traditional Office Holders	66,001,729	86,448,663
2011	Social & Comm. Development	<u>51,559,039</u>	<u>69,174,898</u>
Total Recurrent Expenditure		<u>1,309,146,202</u>	<u>1,406,348,488</u>
<b><u>CAPITAL EXPENDITURE</u></b>			
4001-08	Economic Sector	-	3,150,000
5001-05	Social Sector	26,400,690	34,774,735
6001-04	Area Development Sector	-	31,950,084
7001-03	Administrative Sector	113,474,709	338,638,677
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>139,875,399</u>	<u>407,913,496</u>
Total Recurrent/Capital Expenditure		<u>1,449,021,601</u>	<u>1,814,261,984</u>

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Main)		21,946	140,990
Unity Bank (Overhead)		-	1,864
Unity Bank (Revenue)		28,976	177,020
Skye Bank (Salary)		78,254	421,725
Skye Bank (Project)		44,900	45,750
Skye Bank (Loan)		<u>50,412</u>	<u>50,412</u>
		<u>224,488</u>	<u>837,761</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		9,413,573	9,556,385
Others		<u>1,000,000</u>	<u>2,800,000</u>
		<u>10,413,573</u>	<u>12,356,385</u>
 <b><u>Deposits</u></b>	4		
State Government		39,243,784	39,285,429
Federal Government		7,693,842	7,693,842
Others		<u>2,700,893</u>	<u>4,823,541</u>
		<u>49,638,519</u>	<u>51,802,812</u>
 <b><u>Loans</u></b>	5	-	-
 <b><u>Bank Overdrafts</u></b>	6	-	-
 <b><u>Surplus and Deficits</u></b>	7		
Total Revenue		1,449,467,570	1,841,228,296
Deduct Total Expenditure		<u>(1,449,021,601)</u>	<u>(1,814,261,982)</u>
		<u>445,969</u>	<u>26,966,312</u>

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	150,000	-	(150,000)
1002	Rate	120,000	20,000	(100,000)
1003	Local licenses & Fees	14,920,000	762,886	(14,157,,114)
1004	Comm. & Undertaking	3,725,000	2,008,700	(1,716,300)
1005	Rent on L.G. Properties	650,000	244,000	(406,000)
1006	Interest & Dividend	630,000	-	(630,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,000,000	543,139	(456,861)
1009	Statutory Allocations	<u>1,680,817,090</u>	<u>1,271,093,400</u>	<u>(409,723,690)</u>
Total Recurrent Revenue		<u>1,702,012,090</u>	<u>1,274,672,125</u>	<u>(427,339,965)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	380,000,000	58,899,541	(321,100,459)
3002	External Sources	-	-	-
3003	Grants	419,084,575	115,895,904	(303,188,671)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>799,084,575</u>	<u>174,795,445</u>	<u>(624,289,130)</u>
Total Recurrent/Capital Revenue		<u>2,501,096,665</u>	<u>1,449,467,570</u>	<u>(1,051,629,095)</u>

**KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	41,863,392	20,219,071	21,644,321
2002	Office of the Secretary	51,455,195	38,555,548	12,899,647
2003	The Council	50,376,930	22,806,960	27,569,970
2004	Personal Management	100,496,616	61,798,479	38,698,137
2005	Finance & Supply	325,363,946	140,307,170	185,056,776
2006	Education	667,919,568	667,594,527	325,041
2007	Medical & Health	155,343,846	137,741,462	17,602,384
2008	Agriculture & Natural Resources	47,895,765	41,917,385	5,978,380
2009	Works & Housing	86,466,567	60,644,832	25,821,735
2010	Traditional Office Holders	87,000,000	66,001,729	20,998,271
2011	Social & Comm. Development	<u>86,379,270</u>	<u>51,559,039</u>	<u>34,820,231</u>
	Total Recurrent Expenditure	<u>1,700,561,095</u>	<u>1,309,146,202</u>	<u>391,414,893</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	142,220,000	-	142,220,000
5001-05	Social Sector	157,000,000	26,400,690	130,599,310
6001-04	Area Development Sector	23,000,000	-	23,000,000
7001-03	Administrative Sector	486,730,241	113,474,709	373,255,532
8001	Local Repayment/Interest	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
	Total Capital Expenditure	<u>813,950,241</u>	<u>139,875,399</u>	<u>674,074,842</u>
	Total Recurrent/Capital Expenditure	<u>2,514,511,336</u>	<u>1,449,021,601</u>	<u>1,065,489,735</u>

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

- |                              |   |                        |
|------------------------------|---|------------------------|
| 1. Hon. Nasiru Ahmed         | - | Executive Chairman     |
| 2. Hon. Basiru Muhammed      | - | Vice Chairman          |
| 3. Alh. Muhammed D/Umma Sale | - | Secretary              |
| 4. Alh. Abdu Gemu            | - | Supervisory Councilor  |
| 5. Alh. Sani Bako            | - | Supervisory Councilor  |
| 6. Alh. Tukur Adamu          | - | Supervisory Councilor  |
| 7. Alh. Abdullahi Mohammed   | - | Supervisory Councilor. |
| 8. Alh. Mustapha Lawan       | - | Supervisory Councilor  |
| 9. Alh. Ya'u Isa Gwuduba     | - | Supervisory Councilor  |
| 10. Alh. Fanto Sale          | - | Special Assistance     |
| 11. Sa'adu Dangwala          | - | Special Assistance     |
| 12. Abu Abdullahi            | - | Special Assistance     |
| 13. Haj. Jummai Katuka       | - | Special Assistance     |

**LEGISLATIVE COUNCIL MEMBERS**

- |                         |   |                |               |
|-------------------------|---|----------------|---------------|
| 1. Hon. Wada Mati       | - | Speaker        | Fake Ward     |
| 2. Hon. Badamasi Ubani  | - | Deputy Speaker | Tsirna Ward   |
| 3. Hon. Isah Madaki     | - | Councilor      | Gwanda Ward   |
| 4. Hon. Saminu Abdu     | - | Councilor      | Kiyawa Ward   |
| 5. Hon. Mohammed Isa    | - | Councilor      | Maje Ward     |
| 6. Hon. Abdullahi Halba | - | Councilor      | Andaza Ward   |
| 7. Hon. Ado Ali         | - | Councilor      | Katuka Ward   |
| 8. Hon. Sale Adamu      | - | Councilor      | Balago Ward   |
| 9. Hon. Rabilu Gambo    | - | Councilor      | Katanga Ward  |
| 10. Hon. Sunusi Adamu   | - | Councilor      | Gwurduba Ward |
| 11. Hon. Shehu Adamu    | - | Councilor      | Galko Ward    |

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                        |   |  |
|------------------------|---|--|
| 1. Mustapha Sadauki    | - | Director Admin & General Services        |
| 2. Shehu Datti         | - | Director Planning, Research & Statistics |
| 3. Adamu Muhammed Gona | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

Diamond Bank Plc

Mainstreet Bank Plc

FCMB Plc

Zenith Bank Plc

Bank PHB Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,417,799,814
Expenditure	<u>(1,400,183,276)</u>
Surplus/(Deficit)	<u>17,616,538</u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Kiyawa Local Government Council, Jigawa State.**

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Kiyawa Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capita Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infiriming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	602,476	523,596
Investment	2	-	-
Advances	3	<u>30,087,889</u>	<u>11,844,788</u>
Total Assets		<u>30,690,365</u>	<u>12,368,384</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	81,448,544	80,743,101
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>81,448,544</u>	<u>80,743,101</u>
<b>NET ASSET</b>		<u>(50,758,179)</u>	<u>(68,374,717)</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(68,374,717)	(57,848,447)
Surplus/(Deficit) for the year	7	<u>17,616,538</u>	<u>(10,526,270)</u>
Accumulated Funds C/D		<u>(50,758,179)</u>	<u>(68,374,717)</u>

CHAIRMAN'S SIGN

TREASURER'S SIGN

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		2,609,218	10,717,777
Statutory Allocation		1,278,724,983	1,619,919,199
Capital Revenue		<u>136,465,613</u>	<u>121,977,461</u>
Total Revenue		<u>1,417,799,814</u>	<u>1,788,614,437</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,213,759,150	1,370,726,498
Capital Expenditure		<u>186,424,126</u>	<u>398,414,209</u>
Total Expenditure		<u>1,400,183,276</u>	<u>1,769,140,707</u>
Surplus/(Deficit) for the year		<u>17,616,538</u>	<u>(10,526,270)</u>

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,417,799,814	1,758,614,437
Less Total Payment (Recurrent)	<u>(1,213,759,150)</u>	<u>1,769,140,707</u>
<b>Net Cash Flow from Operating Activities</b>	<u>204,040,664</u>	<u>(10,526,270)</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>186,424,126</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(186,424,126)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	(18,243,101)	-
Deposits/Repayment of Loans	705,443	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>(17,537,658)</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	78,880	-
Cash and its Equivalent at 1/1/2015	<u>523,596</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>602,476</u>	<u>523,596</u>

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank Plc (Main)		11,846	18,451
Diamond Bank Plc (Overhead)		12,710	32,624
Mainstreet Bank Plc (Project)		320	10,203
Diamond Bank Plc (Revenue)		81,634	5,078
Unity Bank Plc (Salaries)		84,441	45,715
FCMB Plc (Dormant)		159,512	159,512
Zenith Bank Plc (Dormant)		26,966	26,966
Bank PHB (Dormant)		<u>225,047</u>	<u>225,047</u>
		<u>602,476</u>	<u>523,596</u>
 <b><u>Investments</u></b>	2	<u>-</u>	<u>-</u>
 <b><u>Advances</u></b>	3		
Personal		7,424,210	8,094,788
Others		<u>22,663,679</u>	<u>3,750,010</u>
		<u>30,087,889</u>	<u>11,844,788</u>
 <b><u>Deposits</u></b>	4		
State Government		50,036,803	50,035,803
Federal Government		24,176,684	24,176,684
Others		<u>7,296,059</u>	<u>6,530,614</u>
		<u>81,509,546</u>	<u>80,743,101</u>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,417,799,814	1,747,896,660
Total Expenditure		<u>(1,400,183,276)</u>	<u>(1,769,140,707)</u>
		<u>17,616,538</u>	<u>(10,526,270)</u>

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		-	150,000
1003	Local licenses & Fees		436,300	6,175,194
1004	Earnings from Comm. & Undertaking		2,052,280	2,795,100
1005	Rent on L.G. Properties		100,000	-
1006	Interest & Dividend		20,638	42,770
1007	Grants		-	-
1008	Miscellaneous		-	1,554,713
1009	Statutory Allocations		<u>1,278,724,983</u>	<u>1,619,919,199</u>
Total Recurrent Revenue			<u>1,281,334,201</u>	<u>1,630,636,976</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		95,485,245	155,777,461
3002	External Sources		-	-
3003	Grants		40,980,368	12,200,000
3004	Miscellaneous		-	-
Total Capital Revenue			<u>136,465,613</u>	<u>121,977,461</u>
Total Recurrent/Capital Revenue			<u>1,417,799,814</u>	<u>1,758,614,437</u>

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		55,015,951	40,850,025
2002	Office of the Secretary		35,886,181	36,860,554
2003	The Council		41,106,125	43,262,566
2004	Personal Management		89,097,303	136,420,140
2005	Finance & Supply		138,016,045	151,746,160
2006	Education		423,313,436	415,650,619
2007	Medical & Health		160,455,950	191,165,474
2008	Agriculture & Natural Resources		41,232,418	43,184,099
2009	Works & Housing		96,333,162	109,306,825
2010	Traditional Office Holders		62,832,946	88,391,095
2011	Social & Comm. Development		<u>70,469,633</u>	<u>113,888,941</u>
Total Recurrent Expenditure			<u>1,213,759,150</u>	<u>1,370,726,498</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		1,000,000	20,948,018
5001-05	Social Sector		39,884,974	47,678,417
6001-04	Area Development Sector		1,598,281	26,056,613
7001-03	Administrative Sector		143,940,871	303,730,161
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>186,424,126</u>	<u>398,414,209</u>
Total Recurrent/Capital Expenditure			<u>1,400,183,276</u>	<u>1,769,140,707</u>

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	200,000	-	(200,000)
1002	Rate	1,500,000	-	(1,500,000)
1003	Local licenses & Fees	22,715,000	436,300	(22,278,700)
1004	Comm. & Undertaking	6,300,000	2,052,280	(4,247,720)
1005	Rent on L.G. Properties	120,000	100,000	(20,000)
1006	Interest & Dividend	550,000	20,638	(529,362)
1007	Grants	-	-	-
1008	Miscellaneous	1,000,000	-	(1,000,000)
1009	Statutory Allocations	<u>1,888,500,000</u>	<u>1,278,724,983</u>	<u>(609,775,017)</u>
Total Recurrent Revenue		<u>1,920,885,000</u>	<u>1,281,334,201</u>	<u>(639,550,799)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	256,700,000	95,485,245	(161,214,755)
3002	External Sources	-	-	-
3003	Grants	272,943,094	40,980,368	(231,962,726)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>529,643,094</u>	<u>136,465,613</u>	<u>(393,177,481)</u>
Total Recurrent/Capital Revenue		<u>2,450,528,094</u>	<u>1,417,799,814</u>	<u>(1,032,728,280)</u>

**KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	47,996,294	55,015,951	(7,019,657)
2002	Office of the Secretary	38,213,921	35,886,181	2,327,740
2003	The Council	52,298,753	41,106,125	11,192,628
2004	Personal Management	104,996,448	89,097,303	15,899,145
2005	Finance & Supply	365,557,975	139,077,047	226,480,928
2006	Education	431,881,455	423,313,436	8,568,019
2007	Medical & Health	211,934,756	160,455,950	51,478,806
2008	Agriculture & Natural Resources	42,098,918	41,232,418	866,500
2009	Works & Housing	116,706,820	96,333,162	20,373,658
2010	Traditional Office Holders	98,000,000	62,832,946	35,167,054
2011	Social & Comm. Development	<u>93,015,717</u>	<u>70,469,633</u>	<u>22,546,084</u>
Total Recurrent Expenditure		<u>1,602,701,057</u>	<u>1,213,759,150</u>	<u>388,941,907</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	220,710,340	1,000,000	219,710,340
5001-05	Social Sector	193,999,061	39,884,974	154,114,087
6001-04	Area Development Sector	125,300,725	1,598,281	123,702,444
7001-03	Administrative Sector	314,385,738	143,940,871	170,444,867
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>854,395,864</u>	<u>186,424,126</u>	<u>667,971,738</u>
Total Recurrent/Capital Expenditure		<u>2,457,096,921</u>	<u>1,400,183,276</u>	<u>1,056,913,645</u>



**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Adamu Abubakar	-	Chairman
2. Ashiru Sani	-	Vice Chairman
3. Dauda Habu Galadi	-	Secretary
4. Rabi Dankulu	-	Supervisory Councilor Women Affairs
5. Hauwa Sani	-	Supervisory Councilor Planning
6. Nasiru Abdullahi	-	Supervisory Councilor Agriculture
7. Safiyanu Ada	-	Supervisory Councilor Community Dev.
8. Alasan Chiroma	-	Supervisory Councilor Works/Housing
9. Muhammad Officer	-	Supervisory Councilor Wash
10. Habu Balarabe	-	Supervisory Councilor Education
11. Abba Sale	-	Special Assistant Politics
12. Usainin Haladu	-	Special Assistant Disables
13. Rufai Mansur	-	Special Assistant Security

**LEGISLATIVE COUNCIL MEMBERS**

1. Aminu Dahiru	-	Maigatari Arewa Ward	Speaker
2. Ahmed Abdullahi	-	Galadi Ward	Deputy Speaker
3. Aminu Muhammad	-	Maigatari Kudu Ward	Member
4. Muhd Lawan	-	Matoya Ward	Member
5. Alasan Habu	-	Dankumbo Ward	Member
6. Shuaibu Alasan	-	Fulata Ward	Member
7. Hamza Abba	-	Kukayasku Ward	Member
8. Gambo Ibrahim	-	Balarabe Ward	Member
9. Ahmed Saidu	-	Turbus Ward	Member
10. Ya'u Kwairo	-	Jajeri Ward	Member
11. Yakubu Ahmed	-	Madana Ward	Member

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                            |   |  |
|----------------------------|---|--|
| 1. Ibrahim Babangida       | - | Director Admin & General Services        |
| 2. Abba Ahmed Badayi       | - | Director Planning, Research & Statistics |
| 3. Sulaiman Abubakar Sadiq | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

Microfinance Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,439,462,837
Expenditure	<u>(1,432,795,567)</u>
Surplus/(Deficit)	<u>6,667,270</u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Maigatari Local Government Council, Jigawa State.**

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Maigatari Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infiriming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015	2014
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	11,075,034	2,944,105
Investment	2	-	-
Advances	3	<u>23,118,234</u>	<u>24,478,050</u>
Total Assets		<u>34,193,268</u>	<u>27,422,155</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	49,692,429	49,588,586
Loans	5	-	-
Bank Draft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>49,692,429</u>	<u>49,588,586</u>
<b>NET ASSET</b>		<u>(15,499,161)</u>	<u>22,166,431</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(22,166,431)	(41,241,455)
Surplus/(Deficit) for the year	7	<u>6,667,270</u>	<u>19,075,024</u>
Accumulated Funds C/D		<u>(15,499,161)</u>	<u>(22,166,431)</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		27,714,759	21,933,972
Statutory Allocation		1,320,645,006	1,854,715,671
Capital Revenue		<u>91,103,072</u>	<u>116,988,152</u>
Total Revenue		<u>1,439,462,837</u>	<u>1,993,637,745</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,285,331,426	1,539,889,434
Capital Expenditure		<u>147,464,141</u>	<u>434,673,287</u>
Total Expenditure		<u>1,432,795,567</u>	<u>1,974,562,721</u>
Surplus/(Deficit) for the year		<u>6,667,270</u>	<u>19,075,024</u>

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,439,462,837	1,993,637,745
Less Total Payment (Recurrent)	<u>(1,285,331,426)</u>	<u>1,974,562,721</u>
<b>Net Cash Flow from Operating Activities</b>	<u>154,131,411</u>	<u>19,075,024</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>147,464,141</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(147,464,141)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	1,359,816	-
Deposits/Repayment of Loans	103,843	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>1,463,659</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	8,130,929	-
Cash and its Equivalent at 1/1/2015	<u>2,944,105</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>11,075,034</u>	<u>2,944,105</u>

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Main)		6,645,215	1,049,329
Unity Bank (Overhead)		105,227	581,340
Unity Bank (Salary)		27,156	(25,243)
Microfinance		1,338,679	1,338,679
Unity Bank (Overhead)		2,812,977	-
Unity Bank (Project)		<u>145,780</u>	<u>-</u>
		<u>11,075,034</u>	<u>2,944,105</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		7,575,434	8,810,747
Others		<u>15,542,800</u>	<u>15,667,303</u>
		<u>23,118,234</u>	<u>24,478,050</u>
 <b><u>Deposits</u></b>	4		
State Government		41,846,117	41,346,492
Federal Government		5,269,349	6,111,125
Others		<u>2,576,963</u>	<u>2,130,969</u>
		<u>49,692,429</u>	<u>49,588,586</u>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Drafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,439,462,837	1,993,637,745
Total Expenditure		<u>(1,432,795,567)</u>	<u>(1,974,562,721)</u>
		<u>6,667,270</u>	<u>19,075,024</u>

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT REVENUE</u></b>			
	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	1,850,000	4,934
1003	Local licenses & Fees	14,016,248	11,618,488
1004	Earnings from Comm. & Undertaking	9,638,049	8,150,041
1005	Rent on L.G. Properties	510,000	2,000
1006	Interest & Dividend	-	167,679
1007	Grants	-	-
1008	Miscellaneous	1,700,462	1,990,780
1009	Statutory Allocations	<u>1,320,645,006</u>	<u>1,854,715,671</u>
Total Recurrent Revenue		<u>1,348,359,765</u>	<u>1,876,649,593</u>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	61,378,027	116,988,152
3002	External Sources	-	-
3003	Grants	29,725,045	-
3004	Miscellaneous	-	-
Total Capital Revenue		<u>91,103,072</u>	<u>116,988,152</u>
Total Recurrent/Capital Revenue		<u>1,439,462,837</u>	<u>1,993,637,745</u>

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		37,507,802	60,216,549
2002	Office of the Secretary		53,648,474	48,880,104
2003	The Council		28,219,144	43,674,441
2004	Personal Management		95,922,589	134,820,383
2005	Finance & Supply		175,547,364	196,686,859
2006	Education		465,310,781	473,937,011
2007	Medical & Health		162,375,163	268,909,887
2008	Agriculture & Natural Resources		63,092,207	52,653,272
2009	Works & Housing		72,040,911	83,146,331
2010	Traditional Office Holders		69,130,497	83,638,150
2011	Social & Comm. Development		<u>62,536,494</u>	<u>93,326,447</u>
Total Recurrent Expenditure			<u>1,285,331,426</u>	<u>1,539,889,434</u>
 <b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		4,245,000	783,137
5001-05	Social Sector		27,559,718	49,379,905
6001-04	Area Development Sector		10,750,420	28,732,989
7001-03	Administrative Sector		104,909,003	355,777,256
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>147,464,141</u>	<u>434,673,287</u>
Total Recurrent/Capital Expenditure			<u>1,432,795,567</u>	<u>1,974,562,721</u>

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	100,000	-	(100,000)
1002	Rate	3,000,000	1,850,000	(1,150,000)
1003	Local licenses & Fees	33,925,000	14,016,248	(19,908,752)
1004	Comm. & Undertaking	17,000,000	9,638,049	(7,361,951)
1005	Rent on L.G. Properties	900,000	510,000	(390,000)
1006	Interest & Dividend	1,100,000	-	(1,100,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,600,000	1,700,462	100,462
1009	Statutory Allocations	<u>1,905,047,731</u>	<u>1,320,645,006</u>	<u>(584,402,725)</u>
	Total Recurrent Revenue	<u>1,962,672,731</u>	<u>1,348,359,765</u>	<u>(614,312,966)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	209,664,994	61,378,027	148,286,967
3002	External Sources	-	-	-
3003	Grants	248,179,002	29,725,045	218,453,957
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>457,843,996</u>	<u>91,103,72</u>	<u>366,740,924</u>
	Total Recurrent/Capital Revenue	<u>2,420,516,727</u>	<u>1,439,462,837</u>	<u>(981,053,890)</u>

**MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	44,052,838	37,507,802	6,545,036
2002	Office of the Secretary	58,052,604	53,648,474	4,404,130
2003	The Council	51,504,144	28,219,144	23,285,000
2004	Personal Management	143,755,578	95,922,589	47,832,989
2005	Finance & Supply	353,776,887	175,547,364	178,229,523
2006	Education	495,217,242	465,310,781	29,906,461
2007	Medical & Health	199,965,791	162,375,163	37,590,628
2008	Agriculture & Natural Resources	67,363,470	63,092,207	4,271,263
2009	Works & Housing	96,141,821	72,040,911	24,100,910
2010	Traditional Office Holders	80,000,000	69,130,497	10,869,503
2011	Social & Comm. Development	<u>103,714,182</u>	<u>62,536,494</u>	<u>41,177,688</u>
Total Recurrent Expenditure		<u>1,693,544,557</u>	<u>1,285,331,426</u>	<u>408,213,131</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	82,100,000	4,245,000	77,855,000
5001-05	Social Sector	91,340,039	27,559,718	63,780,321
6001-04	Area Development Sector	218,116,115	10,750,420	207,365,695
7001-03	Administrative Sector	367,000,000	104,909,003	262,090,997
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>758,556,154</u>	<u>147,464,141</u>	<u>611,092,013</u>
Total Recurrent/Capital Expenditure		<u>2,452,100,711</u>	<u>1,432,795,567</u>	<u>(1,019,305,144)</u>

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                              |   |  |
|------------------------------|---|--|
| 1. Muhammed Lawan Abdu Garki | - | Sole Administrator                       |
| 2. Habu Zargina Garba        | - | AG. Director Admin & General Services    |
| 3. Ayuba Zakar               | - | Director Planning, Research & Statistics |
| 4. Yanbiyu Usman             | - | H.O.D Community                          |
| 5. Danladi Ado Isa           | - | H.O.D Agric                              |
| 6. Yusif Muhd Maigatari      | - | H.O.D Wash                               |
| 7. Ali Zubairu Ringim        | - | H.O.D Works                              |
| 8. Bashari Idris Babura      | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

Access Bank Plc

UBA Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN'S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,637,511,674
Expenditure	<u>(1,652,053,836)</u>
Surplus/(Deficit)	<u><u>(14,542,162)</u></u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Malam Madori Local Government Council, Jigawa State.**

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Malam Madori Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	368,690	19,743,027
Investment	2	-	-
Advances	3	<u>13,297,601</u>	<u>7,780,227</u>
Total Assets		<u>13,666,291</u>	<u>27,523,254</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	44,678,024	43,992,825
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>44,678,024</u>	<u>43,992,825</u>
<b>NET ASSET</b>		<u>(31,011,733)</u>	<u>(16,469,571)</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(16,469,571)	(14,567,674)
Surplus/(Deficit) for the year	7	<u>(14,542,162)</u>	<u>(1,901,897)</u>
Accumulated Funds C/D		<u>(31,011,733)</u>	<u>(16,469,571)</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 8 to 10 form an integral part of these Financial Statements.

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		11,867,936	15,961,634
Statutory Allocation		1,616,565,490	1,733,187,665
Capital Revenue		<u>9,078,248</u>	<u>72,282,281</u>
Total Revenue		<u>1,637,511,674</u>	<u>1,821,431,580</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,400,109,238	1,425,562,922
Capital Expenditure		<u>251,944,598</u>	<u>397,770,555</u>
Total Expenditure		<u>1,652,053,836</u>	<u>1,823,333,477</u>
Surplus/(Deficit) for the year		<u>(14,542,162)</u>	<u>(1,901,897)</u>

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,637,511,674	1,821,431,580
Less Total Payment (Recurrent)	<u>(1,400,109,238)</u>	<u>1,832,333,477</u>
<b>Net Cash Flow from Operating Activities</b>	<u>237,402,436</u>	<u>(1,091,897)</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>251,944,598</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(251,944,598)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	(5,517,374)	-
Deposits/Repayment of Loans	685,199	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>(4,832,175)</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	(19,374,337)	-
Cash and its Equivalent at 1/1/2015	<u>19,743,027</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>368,690</u>	<u>19,743,027</u>

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Project)		1,000	19,382,521
Unity Bank (Stabilization)		150,140	150,140
Unity Bank (Revenue)		44,768	44,768
Unity Bank (Tractors)		59,043	59,043
Access Bank (Dormant)		5,172	5,172
UBA (Main)		18,166	21,684
UBA (Revenue)		34,127	48,234
UBA (Personal)		3,280	6,810
UBA (Overhead)		35,000	6,661
UBA (Loans)		<u>17,994</u>	<u>17,994</u>
		<u>368,690</u>	<u>19,743,027</u>
 <b><u>Investments</u></b>	2	<u>-</u>	<u>-</u>
 <b><u>Advances</u></b>	3		
Personal		7,322,153	7,780,227
Others		<u>5,975,448</u>	<u>13,082,448</u>
		<u>13,297,601</u>	<u>20,862,675</u>
 <b><u>Deposits</u></b>	4		
State Government		22,271,098	22,251,698
Federal Government		3,802,100	3,782,700
Others		<u>18,604,826</u>	<u>17,958,427</u>
		<u>44,678,024</u>	<u>43,992,825</u>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,637,511,674	1,821,431,580
Total Expenditure		<u>(1,652,053,836)</u>	<u>(1,823,333,477)</u>
		<u>(14,542,162)</u>	<u>(1,901,897)</u>

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT REVENUE</u></b>	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	2,206,850	1,040,000
1003	Local licenses & Fees	6,827,150	11,201,973
1004	Earnings from Comm. & Undertaking	2,186,000	1,703,660
1005	Rent on L.G. Properties	250,000	-
1006	Interest & Dividend	1,719	68,739
1007	Grants	-	-
1008	Miscellaneous	396,217	1,947,298
1009	Statutory Allocations	<u>1,616,565,490</u>	<u>1,733,187,665</u>
Total Recurrent Revenue		<u>1,628,433,426</u>	<u>1,749,149,299</u>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	9,078,248	72,282,281
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>9,078,248</u>	<u>72,282,281</u>
Total Recurrent/Capital Revenue		<u>1,637,511,674</u>	<u>1,821,431,580</u>

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>			
	9		
<b>HEAD</b>	<b>PARTICULARS</b>		
2001	Office of the Chairman	18,661,418	18,899,536
2002	Office of the Secretary	13,538,868	10,150,189
2003	The Council	1,716,171	9,582,088
2004	Personal Management	71,072,605	106,298,398
2005	Finance & Supply	140,890,433	154,610,599
2006	Education	761,847,027	734,309,417
2007	Medical & Health	157,296,647	151,996,925
2008	Agriculture & Natural Resources	43,959,389	37,988,717
2009	Works & Housing	68,239,300	47,651,429
2010	Traditional Office Holders	63,926,196	84,369,304
2011	Social & Comm. Development	<u>58,961,174</u>	<u>69,716,320</u>
Total Recurrent Expenditure		<u>1,400,109,238</u>	<u>1,425,562,922</u>
<b><u>CAPITAL EXPENDITURE</u></b>			
4001-08	Economic Sector	-	5,610,520
5001-05	Social Sector	25,570,383	33,747,722
6001-04	Area Development Sector	59,368,241	39,699,547
7001-03	Administrative Sector	167,005,974	318,712,766
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>251,944,598</u>	<u>397,770,555</u>
Total Recurrent/Capital Expenditure		<u>1,652,053,836</u>	<u>1,823,333,477</u>

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	500,000	-	(500,000)
1002	Rate	3,000,000	2,206,850	(793,150)
1003	Local licenses & Fees	5,990,000	6,827,150	837,150
1004	Comm. & Undertaking	2,550,000	2,186,000	(364,000)
1005	Rent on L.G. Properties	150,000	250,000	100,000
1006	Interest & Dividend	1,190,000	1,719	(1,188,281)
1007	Grants	-	-	-
1008	Miscellaneous	2,700,000	396,217	(2,303,783)
1009	Statutory Allocations	<u>1,774,924,131</u>	<u>1,616,565,490</u>	<u>(158,358,641)</u>
Total Recurrent Revenue		<u>1,791,004,131</u>	<u>1,628,433,426</u>	<u>(162,570,705)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	242,870,791	9,078,248	(233,792,543)
3002	External Sources	-	-	-
3003	Grants	222,424,114	-	(222,424,114)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>465,294,905</u>	<u>9,078,248</u>	<u>(456,216,657)</u>
Total Recurrent/Capital Revenue		<u>2,256,299,036</u>	<u>1,637,511,674</u>	<u>(618,787,362)</u>

**MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	47,357,664	18,661,418	28,696,246
2002	Office of the Secretary	17,791,033	13,538,868	4,252,165
2003	The Council	52,400,220	1,716,171	50,684,049
2004	Personal Management	101,508,648	71,072,605	30,436,043
2005	Finance & Supply	297,206,338	140,890,433	156,315,895
2006	Education	762,945,712	761,847,027	1,098,685
2007	Medical & Health	166,192,588	157,296,647	8,895,941
2008	Agriculture & Natural Resources	48,520,261	43,959,389	4,560,872
2009	Works & Housing	53,826,334	68,239,300	(14,412,966)
2010	Traditional Office Holders	85,000,000	63,926,196	21,073,804
2011	Social & Comm. Development	<u>79,050,486</u>	<u>58,961,174</u>	<u>20,089,312</u>
Total Recurrent Expenditure		<u>1,711,799,284</u>	<u>1,400,109,238</u>	<u>311,690,046</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	83,151,601	-	83,151,601
5001-05	Social Sector	54,000,000	25,570,383	28,429,617
6001-04	Area Development Sector	158,099,060	59,368,241	98,730,819
7001-03	Administrative Sector	265,340,709	167,005,974	98,344,735
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>560,591,370</u>	<u>251,944,598</u>	<u>308,646,772</u>
Total Recurrent/Capital Expenditure		<u>2,272,390,654</u>	<u>1,652,053,836</u>	<u>620,336,818</u>

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

- |                           |   |                                 |
|---------------------------|---|---------------------------------|
| 1. Mohammed Sabi'u        | - | Executive Chairman              |
| 2. Isa Isyaku Dan Gyatin  | - | Vice Chairman                   |
| 3. Zakari Yau Garba       | - | Secretary                       |
| 4. Muawiyya Garba         | - | Supervisory Councilor Education |
| 5. Yusif Uba              | - | Supervisory Councilor Agric     |
| 6. Yusif Haruna           | - | Supervisory Councilor Wash      |
| 7. Jafaru Rabilu          | - | Supervisory Councilor Works     |
| 8. Abu Sule Dan Gyatin    | - | Supervisory Councilor Community |
| 9. Kawu Magaji            | - | Supervisory Councilor Planning  |
| 10. Abu Shu'aibu Kaya     | - | Special Assistance Political    |
| 11. Yusif Nadabo          | - | Special Assistance Revenue      |
| 12. Umar Aliyu Gwari      | - | Special Assistance Security     |
| 13. Zakariyya Abdulsallam | - | Special Assistance Disable      |

**LEGISLATIVE COUNCIL**

- |                         |   |                |                |
|-------------------------|---|----------------|----------------|
| 1. Abdullahi Idris      | - | Speaker        | Koya Ward      |
| 2. M.H. Idris           | - | Deputy Speaker | Hantsu Ward    |
| 3. Adamu Shu'aibu       | - | Member         | Zarchu Ward    |
| 4. Alh. Ya'u Garbo      | - | Member         | Garbo Ward     |
| 5. Nasallah Adamu       | - | Member         | Dangyatin Ward |
| 6. Yahaya Mohd Aduchila | - | Member         | Yanduna Ward   |
| 7. Mohd S. Mallam       | - | Member         | Sabon Ward     |
| 8. Hamza Abubakar       | - | Member         | Miga Ward      |
| 9. Shehu Garba Aloma    | - | Member         | Tsakuwawa Ward |
| 10. Isyaku Shu'aibu     | - | Member         | Sansani Ward   |

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                        |   |  |
|------------------------|---|--|
| 1. Alh. Halilu Tijjani | - | Director Admin & General Services        |
| 2. Alh. Ali Alkali     | - | Director Planning, Research & Statistics |
| 3. Aliyu Baban Yaya    | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

**AUDITORS**

UMAR HAMID & CO  
(Certified National Accountants)  
87<sup>A</sup> Sardauna Crescent  
Kano.

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
Income	1,184,907,111
Expenditure	<u>(1,184,865,050)</u>
Surplus/(Deficit)	<u>42,061</u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Miga Local Government Council, Jigawa State.**

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Miga Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015	2014
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	706,855	23,078,059
Investment	2	-	-
Advances	3	<u>34,163,571</u>	<u>30,186,766</u>
Total Assets		<u>34,870,426</u>	<u>53,264,825</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	20,886,237	39,322,697
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>20,886,237</u>	<u>(39,322,697)</u>
<b>NET ASSET</b>		<u>13,984,189</u>	<u>13,942,128</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		13,942,128	12,437,509
Surplus/(Deficit) for the year	7	<u>42,061</u>	<u>1,504,619</u>
Accumulated Funds C/D		<u>13,984,189</u>	<u>13,942,128</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		15,245,113	10,625,018
Statutory Allocation		1,116,726,815	1,461,781,127
Capital Revenue		<u>52,935,183</u>	<u>120,964,134</u>
Total Revenue		<u>1,184,907,111</u>	<u>1,593,370,279</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		978,156,475	1,123,181,697
Capital Expenditure		<u>206,708,575</u>	<u>468,683,963</u>
Total Expenditure		<u>1,184,865,050</u>	<u>1,591,865,963</u>
Surplus/(Deficit) for the year		<u>42,061</u>	<u>1,504,619</u>

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,184,907,111	1,593,370,279
Less Total Payment (Recurrent)	<u>(978,156,475)</u>	<u>1,591,865,660</u>
<b>Net Cash Flow from Operating Activities</b>	<u>206,750,636</u>	<u>1,054,619</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>206,708,575</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(206,708,575)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	(3,976,805)	-
Deposits/Repayment of Loans	(18,436,460)	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>(22,413,265)</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	(22,371,204)	-
Cash and its Equivalent at 1/1/2015	<u>23,078,059</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>706,855</u>	<u>23,078,059</u>

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Main)		405,710	22,260,433
Unity Bank (Overhead)		4,365	499,500
Unity Bank (Project)		15,660	174,321
Unity Bank (Revenue)		127,200	143,805
Unity Bank (Salary)		<u>153,920</u>	<u>-</u>
		<u>706,855</u>	<u>23,078,059</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		6,229,925	6,753,120
Others		<u>27,933,646</u>	<u>23,433,646</u>
		<u>34,163,571</u>	<u>30,186,760</u>
 <b><u>Deposits</u></b>	4		
State Government		7,411,856	17,576,075
Federal Government		7,898,280	14,998,780
Others		<u>5,576,101</u>	<u>6,747,842</u>
		<u>20,886,237</u>	<u>39,322,697</u>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,184,907,111	1,593,370,279
Total Expenditure		<u>(1,184,865,050)</u>	<u>(1,591,865,660)</u>
		<u>42,061</u>	<u>1,504,619</u>

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		564,000	900,000
1003	Local licenses & Fees		12,946,667	6,170,018
1004	Earnings from Comm. & Undertaking		750,150	1,521,000
1005	Rent on L.G. Properties		772,000	2,034,00
1006	Interest & Dividend		-	-
1007	Grants		-	-
1008	Miscellaneous		212,296	506,905
1009	Statutory Allocations		<u>1,116,726,815</u>	<u>1,461,781,127</u>
Total Recurrent Revenue			<u>1,131,971,928</u>	<u>1,472,406,145</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		38,245,082	82,742,350
3002	External Sources		-	-
3003	Grants		14,690,101	38,221,784
3004	Miscellaneous		-	-
Total Capital Revenue			<u>52,935,183</u>	<u>120,964,134</u>
Total Recurrent/Capital Revenue			<u>1,184,907,111</u>	<u>1,593,370,279</u>

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		27,527,648	53,312,261
2002	Office of the Secretary		26,587,520	26,508,802
2003	The Council		35,275,600	41,505,702
2004	Personal Management		85,119,804	113,735,317
2005	Finance & Supply		136,384,924	130,589,228
2006	Education		316,597,200	322,127,859
2007	Medical & Health		112,228,596	128,242,298
2008	Agriculture & Natural Resources		39,348,701	51,811,815
2009	Works & Housing		73,672,441	83,519,903
2010	Traditional Office Holders		60,819,008	77,601,436
2011	Social & Comm. Development		<u>64,595,033</u>	<u>94,227,076</u>
Total Recurrent Expenditure			<u>978,156,475</u>	<u>1,123,181,697</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		5,990,566	10,761,723
5001-05	Social Sector		31,199,134	56,613,070
6001-04	Area Development Sector		35,623,230	35,385,010
7001-03	Administrative Sector		133,895,645	365,924,160
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>206,708,575</u>	<u>468,683,963</u>
Total Recurrent/Capital Expenditure			<u>1,184,865,050</u>	<u>1,591,865,660</u>

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	500,000	-	(500,000)
1002	Rate	300,000	564,000	264,000
1003	Local licenses & Fees	20,869,000	12,946,667	(7,922,333)
1004	Comm. & Undertaking	1,470,000	750,150	(719,850)
1005	Rent on L.G. Properties	1,450,000	772,000	(678,000)
1006	Interest & Dividend	550,000	-	(550,000)
1007	Grants	-	-	-
1008	Miscellaneous	3,000,000	212,296	(2,787,704)
1009	Statutory Allocations	<u>1,768,937,098</u>	<u>1,116,726,815</u>	<u>(652,210,283)</u>
Total Recurrent Revenue		<u>1,797,076,098</u>	<u>1,131,971,928</u>	<u>(665,104,170)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	361,880,177	38,245,082	(323,635,095)
3002	External Sources	-	-	-
3003	Grants	175,281,502	14,690,101	(160,591,401)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>537,161,679</u>	<u>52,935,183</u>	<u>(484,226,496)</u>
Total Recurrent/Capital Revenue		<u>2,334,237,777</u>	<u>1,184,907,111</u>	<u>(1,149,330,666)</u>

**MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	47,949,342	27,527,648	20,421,694
2002	Office of the Secretary	28,862,125	26,587,520	2,274,605
2003	The Council	50,369,955	35,275,600	15,094,355
2004	Personal Management	92,684,458	85,119,804	7,564,654
2005	Finance & Supply	280,773,548	136,384,924	144,388,624
2006	Education	342,157,880	316,597,200	25,560,680
2007	Medical & Health	127,032,920	112,228,596	14,804,324
2008	Agriculture & Natural Resources	40,660,059	39,348,701	1,311,358
2009	Works & Housing	91,558,712	73,672,441	17,886,271
2010	Traditional Office Holders	88,000,000	60,819,008	27,180,992
2011	Social & Comm. Development	<u>100,500,402</u>	<u>64,595,033</u>	<u>35,905,369</u>
	Total Recurrent Expenditure	<u>1,290,549,401</u>	<u>978,156,475</u>	<u>312,392,926</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	170,900,000	5,990,566	164,909,434
5001-05	Social Sector	274,118,978	31,199,134	242,919,844
6001-04	Area Development Sector	137,052,669	35,623,230	101,429,439
7001-03	Administrative Sector	334,778,470	133,895,645	200,882,825
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Expenditure	<u>916,850,117</u>	<u>206,708,575</u>	<u>710,141,542</u>
	Total Recurrent/Capital Expenditure	<u>2,207,399,518</u>	<u>1,184,865,050</u>	<u>1,022,534,468 v</u>

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Yushau Abubakar	-	Chairman
2. Hamza Nadabo	-	Vice Chairman
3. Ali Tela Beguwa	-	Supervisory Councilor Agric
4. Isah Ahmed	-	Supervisory Councilor Education
5. Muhammad Yakubu	-	Supervisory Councilor Planning
6. Garba Shu'aibu	-	Supervisory Councilor Works
7. Ya'u Dumal	-	Supervisory Councilor Treasury
8. Aishatu Aliyu	-	Supervisory Councilor Community
9. Sihama Aliyu	-	Supervisory Councilor Wash
10. Ali Adamu	-	Adviser on Political
11. Hassan Yahu	-	Adviser on Security
12. Surajo Nasiru Dungu	-	Adviser on Disable
13. Samaila Isa Gabari	-	Secretary

**LEGISLATIVE COUNCIL MEMBERS**

1. Yahaya Wada	-	Tofa Ward	Speaker
2. Abdu Iiyasu	-	Kyarama Ward	Deputy Speaker
3. Sani Bala	-	Ringim Ward	Member
4. Muhammad Na Allah	-	Yandutse Ward	Member
5. Kassim Idris	-	Sultumawa Ward	Member
6. Samaila Saleh	-	Sankara Ward	Member
7. Mustapha Abdurraham	-	Karshi Ward	Member
8. Sagir Abdu	-	Dabi Ward	Member
9. Namati Yahuza	-	Chai-chai Ward	Member

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                 |   |  |
|-----------------|---|--|
| 1. Haruna Adamu | - | Director Admin & General Services        |
| 2. Sani Ayuba   | - | Director Planning, Research & Statistics |
| 3. Gwadabe Kawu | - | Treasurer                                |

**BANKERS**

Mainstreet Bank Plc

Unity Bank Plc

Zenith Bank Plc

First Bank Plc

Savings and Loan Plc

Fidelity Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,483,784,085
Expenditure	<u>(1,487,029,079)</u>
Surplus/(Deficit)	<u><u>(3,244,994)</u></u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Ringim Local Government Council, Jigawa State.**

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Ringim Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infiriming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b><u>LIQUID ASSET</u></b>			
Bank Balances	1	2,001,830	878,114
Investment	2	-	-
Advances	3	<u>9,005,063</u>	<u>10,436,406</u>
Total Assets		<u>11,006,893</u>	<u>11,314,520</u>
 <b><u>LESS LIABILITIES</u></b>			
Deposits	4	32,919,618	32,919,618
Loans	5	-	-
Bank Overdraft	6	<u>2,937,367</u>	<u>-</u>
Total Liabilities		<u>35,856,985</u>	<u>(32,919,618)</u>
 <b>NET ASSET</b>		 <u>(24,850,092)</u>	 <u>(21,605,098)</u>
 <b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(21,605,098)	(39,455,722)
Surplus/(Deficit) for the year	7	<u>(3,244,994)</u>	<u>17,850,624</u>
Accumulated Funds C/D		<u>(24,850,092)</u>	<u>(21,605,098)</u>

CHAIRMAN'S SIGN

TREASURER'S SIGN

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		8,532,766	7,213,241
Statutory Allocation		1,364,861,948	1,869,332,507
Capital Revenue		<u>110,389,371</u>	<u>122,909,001</u>
Total Revenue		<u>1,483,784,085</u>	<u>1,999,454,749</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,336,767,070	1,506,834,962
Capital Expenditure		<u>150,262,009</u>	<u>474,769,163</u>
Total Expenditure		<u>1,487,029,079</u>	<u>1,981,604,125</u>
Surplus/(Deficit) for the year		<u>(3,244,994)</u>	<u>17,850,624</u>

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,483,784,085	1,999,454,749
Less Total Payment (Recurrent)	<u>(1,336,767,070)</u>	<u>1,981,604,125</u>
<b>Net Cash Flow from Operating Activities</b>	<u>147,017,015</u>	<u>17,850,624</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>150,262,009</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(150,262,009)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	1,431,343	-
Deposits/Repayment of Loans	-	-
Bank Overdraft	<u>2,937,367</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>4,368,710</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	1,123,716	-
Cash and its Equivalent at 1/1/2015	<u>878,114</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>2,001,830</u>	<u>878,114</u>

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 N	2014 N
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Mainstreet Bank Plc (Dormant)		4,428	4,428
Unity Bank Plc (Main)		10,161	750,195
Zenith Bank Plc (Dormant)		22,051	22,051
Unity Bank Plc (Salary)		-	-
First Bank Plc (Dormant)		381	381
Savings and Loan (Overhead)		43,008	46,304
Savings and Loan (Revenue)		36,693	10,971
Fidelity Bank (Project)		<u>1,885,108</u>	<u>43,784</u>
		<u>2,001,830</u>	<u>878,114</u>
<b><u>Investments</u></b>	2	-	-
<b><u>Advances</u></b>	3		
Personal		8,959,463	10,390,806
Others		<u>45,600</u>	<u>45,600</u>
		<u>9,005,063</u>	<u>10,436,406</u>
<b><u>Deposits</u></b>	4		
State Government		27,721,882	27,779,200
Federal Government		(2,297,729)	(2,297,728)
Others		<u>7,495,465</u>	<u>7,438,146</u>
		<u>32,919,618</u>	<u>32,919,618</u>
<b><u>Loans</u></b>	5	-	-
<b><u>Bank Overdrafts</u></b>	6		
Unity Bank Plc (Salary)		<u>2,937,367</u>	-
<b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,483,784,085	1,999,454,749
Total Expenditure		<u>(1,487,029,079)</u>	<u>(1,981,604,125)</u>
		<u>(3,244,994)</u>	<u>17,850,624</u>

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT REVENUE</u></b>	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	620,000	-
1003	Local licenses & Fees	5,553,193	3,995,287
1004	Earnings from Comm. & Undertaking	1,265,000	952,850
1005	Rent on L.G. Properties	537,000	490,000
1006	Interest & Dividend	-	30,000
1007	Grants	-	639,012
1008	Miscellaneous	557,573	1,106,092
1009	Statutory Allocations	<u>1,364,861,948</u>	<u>1,869,332,507</u>
Total Recurrent Revenue		<u>1,373,394,714</u>	<u>1,876,545,748</u>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	64,725,214	122,909,001
3002	External Sources	-	-
3003	Grants	45,664,157	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>110,389,371</u>	<u>122,909,001</u>
Total Recurrent/Capital Revenue		<u>1,483,784,085</u>	<u>1,999,454,749</u>

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		30,548,051	34,866,446
2002	Office of the Secretary		22,578,771	28,841,322
2003	The Council		18,187,866	25,461,472
2004	Personal Management		58,870,056	65,128,528
2005	Finance & Supply		144,763,304	158,579,072
2006	Education		725,904,251	710,694,650
2007	Medical & Health		92,583,934	170,373,821
2008	Agriculture & Natural Resources		39,496,008	41,922,310
2009	Works & Housing		66,269,544	78,082,242
2010	Traditional Office Holders		71,086,980	94,058,742
2011	Social & Comm. Development		<u>66,478,305</u>	<u>98,826,357</u>
Total Recurrent Expenditure			<u>1,336,767,070</u>	<u>1,506,834,962</u>
 <b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		4,235,000	1,000,000
5001-05	Social Sector		25,975,998	55,674,164
6001-04	Area Development Sector		3,150,000	23,903,941
7001-03	Administrative Sector		116,901,011	394,919,058
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>150,262,009</u>	<u>474,769,163</u>
Total Recurrent/Capital Expenditure			<u>1,487,029,079</u>	<u>1,981,604,125</u>

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	2,000,000	-	(2,000,000)
1002	Rate	600,000	620,000	20,000
1003	Local licenses & Fees	5,455,000	5,553,193	98,193
1004	Comm. & Undertaking	2,400,000	1,265,000	(1,135,000)
1005	Rent on L.G. Properties	170,000	537,000	367,000
1006	Interest & Dividend	560,000	-	(560,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,800,000	557,573	(1,242,427)
1009	Statutory Allocations	<u>1,899,093,150</u>	<u>1,364,861,948</u>	<u>(534,231,202)</u>
Total Recurrent Revenue		<u>1,910,278,150</u>	<u>1,373,394,714</u>	<u>(536,883,436)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	212,528,920	64,725,214	(147,803,706)
3002	External Sources	-	-	-
3003	Grants	167,823,517	45,664,157	(122,159,360)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>380,352,437</u>	<u>110,389,371</u>	<u>(269,963,066)</u>
Total Recurrent/Capital Revenue		<u>2,290,630,587</u>	<u>1,483,784,085</u>	<u>(806,846,502)</u>

**RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	43,534,620	30,548,051	12,986,515
2002	Office of the Secretary	25,671,290	22,578,771	3,092,519
2003	The Council	50,376,960	18,187,866	32,189,094
2004	Personal Management	96,694,015	58,870,056	37,823,959
2005	Finance & Supply	361,940,136	144,763,304	217,176,832
2006	Education	734,573,275	725,904,251	8,669,024
2007	Medical & Health	182,188,453	92,583,934	89,604,519
2008	Agriculture & Natural Resources	43,765,164	39,496,008	4,269,156
2009	Works & Housing	90,221,522	66,269,544	23,951,978
2010	Traditional Office Holders	80,000,000	71,086,980	8,913,020
2011	Social & Comm. Development	<u>94,951,188</u>	<u>66,478,305</u>	<u>28,472,883</u>
Total Recurrent Expenditure		<u>1,803,916,623</u>	<u>1,336,767,070</u>	<u>467,149,553</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	66,300,000	4,235,000	62,065,000
5001-05	Social Sector	64,500,000	25,975,998	38,524,002
6001-04	Area Development Sector	98,965,477	3,150,000	95,815,477
7001-03	Administrative Sector	308,050,000	116,901,011	191,148,989
8001	Local Repayment/Interest	-	-	-
Total Capital Expenditure		<u>537,815,477</u>	<u>150,262,009</u>	<u>387,553,468</u>
Total Recurrent/Capital Expenditure		<u>2,341,732,100</u>	<u>1,487,029,079</u>	<u>854,703,021</u>

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR**

**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Kabiru Magaji	-	Chairman
2. Bello Muhammad	-	Vice Chairman
3. Bashari Haruna	-	Secretary
4. Saleh Danjuma	-	Supervisory Councilor Community
5. Aminu Mu'azu	-	Supervisory Councilor Works
6. Isah Musa	-	Supervisory Councilor Agric
7. Yahaya Iliyasu	-	Supervisory Councilor Revenue
8. Sani Ibrahim	-	Supervisory Councilor Planning
9. Lami Ado	-	Supervisory Councilor Education
10. Tambeu Lado	-	Supervisory Councilor Wash
11. Fatima Nasir	-	Adviser on Security
12. Lawan Ibrahim	-	Adviser on Political Affairs
13. Sha'aibu Muhammad	-	Adviser on Disable

**LEGISLATIVE COUNCIL MEMBERS**

1. Ado Dabo	-	Kwaita Ward	Speaker
2. Alto Daniya	-	Sonkau Ward	Deputy Speaker
3. Usaini A. Fara	-	Fara Ward	Member
4. Abdulmudallib Bahari	-	Tunas Ward	Member
5. Adamu Bala	-	Nanumawa Ward	Member
6. Sule Mati	-	Dansure Ward	Member
7. Usman Ya'u	-	Amaryawa Ward	Member
8. Habu Abdu	-	Yanzaki Ward	Member
9. Isah Bako	-	Zugai Ward	Member
10. Sa'adu Dankullu	-	Gora Ward	Member

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                     |   |  |
|---------------------|---|--|
| 1. Muhammad Hassan  | - | Director Admin & General Services        |
| 2. Mustapha Sadauki | - | Director Planning, Research & Statistics |
| 3. Dauda Idris      | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

**AUDITORS**

UMAR HAMID & CO  
(Certified National Accountants)  
87<sup>A</sup> Sardauna Crescent  
Kano.

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN'S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,115,165,136
Expenditure	<u>(1,115,518,113)</u>
Surplus/(Deficit)	<u><u>(352,977)</u></u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Roni Local Government Council, Jigawa State.**

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Roni Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015	2014
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	1,167,194	1,413,438
Investment	2	-	-
Advances	3	<u>6,847,697</u>	<u>6,319,727</u>
Total Assets		<u>8,014,891</u>	<u>7,733,165</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	41,720,389	41,085,686
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>41,720,389</u>	<u>41,085,686</u>
<b>NET ASSET</b>		<u>(33,705,498)</u>	<u>(33,352,521)</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(33,352,521)	(45,166,616)
Surplus/(Deficit) for the year	7	<u>(352,977)</u>	<u>11,814,095</u>
Accumulated Funds C/D		<u>(33,705,498)</u>	<u>(33,352,521)</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		2,267,127	3,870,921
Statutory Allocation		1,016,375,260	1,385,469,942
Capital Revenue		<u>96,522,749</u>	<u>109,576,114</u>
Total Revenue		<u>1,115,165,136</u>	<u>1,498,916,977</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,029,127,698	1,167,100,048
Capital Expenditure		<u>86,390,415</u>	<u>320,002,834</u>
Total Expenditure		<u>(1,115,518,113)</u>	<u>(1,487,102,882)</u>
Surplus/(Deficit) for the year		<u>(352,977)</u>	<u>11,814,095</u>

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,115,165,136	1,498,916,977
Less Total Payment (Recurrent)	<u>(1,029,127,698)</u>	<u>1,487,102,882</u>
<b>Net Cash Flow from Operating Activities</b>	<b>----- 86,037,438</b>	<b>----- 11,814,095</b>
 <b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>86,390,415</u>	<u>----- -</u>
<b>Net Cash Flow from Investing Activities</b>	<b>----- (86,390,415)</b>	<b>----- -</b>
 <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	(527,970)	-
Deposits/Repayment of Loans	634,703	-
Bank Overdraft	<u>----- -</u>	<u>----- -</u>
<b>Net Cash Flow from Financing Activities</b>	<b><u>106,733</u></b>	<b><u>----- -</u></b>
 <b>Net Increase/Decrease in Cash and its Equivalent</b>	 <b>(246,244)</b>	 <b>-</b>
 Cash and its Equivalent at 1/1/2015	 <u>1,413,438</u>	 <u>----- -</u>
 Cash and its Equivalent at 31/12/2015	 <u>1,167,194</u>	 <u>1,413,438</u>

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015	2014
		₦	₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Salary)		132,631	132,631
Unity Bank (Overhead)		357,449	500,749
Unity Bank (Main)		411,160	18,800
Unity Bank (Revenue)		190,279	241,509
Unity Bank (Project)		75,675	52,534
Other Banks		<u>-</u>	<u>467,215</u>
		<u>1,167,194</u>	<u>1,413,438</u>
<b><u>Investments</u></b>	2	<u>-</u>	<u>-</u>
<b><u>Advances</u></b>	3		
Personal		4,706,192	4,178,222
Others		<u>2,141,505</u>	<u>2,141,505</u>
		<u>6,847,697</u>	<u>6,319,727</u>
<b><u>Deposits</u></b>	4		
State Government		24,793,073	24,793,073
Federal Government		1,844,351	1,849,351
Others		<u>15,082,965</u>	<u>14,443,262</u>
		<u>41,720,389</u>	<u>41,85,686</u>
<b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
<b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
<b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,115,165,136	1,498,916,977
Total Expenditure		<u>(1,115,518,113)</u>	<u>(1,487,102,882)</u>
		<u>(352,977)</u>	<u>11,814,095</u>

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		160,000	200,000
1003	Local licenses & Fees		603,479	2,246,515
1004	Earnings from Comm. & Undertaking		270,700	87,400
1005	Rent on L.G. Properties		-	-
1006	Interest & Dividend		-	-
1007	Grants		-	-
1008	Miscellaneous		1,232,948	1,337,006
1009	Statutory Allocations		<u>1,016,375,260</u>	<u>1,385,469,942</u>
Total Recurrent Revenue			<u>1,018,642,387</u>	<u>1,389,340,863</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		47,864,843	91,294,917
3002	External Sources		-	-
3003	Grants		48,657,906	18,281,192
3004	Miscellaneous		-	-
Total Capital Revenue			<u>96,522,749</u>	<u>109,576,114</u>
Total Recurrent/Capital Revenue			<u>1,115,165,136</u>	<u>1,498,916,977</u>

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		25,191,823	41,212,902
2002	Office of the Secretary		11,933,856	15,979,702
2003	The Council		25,050,220	31,343,697
2004	Personal Management		87,593,236	114,721,513
2005	Finance & Supply		125,495,404	155,489,015
2006	Education		368,235,612	354,242,513
2007	Medical & Health		175,428,397	167,755,130
2008	Agriculture & Natural Resources		42,261,778	42,583,784
2009	Works & Housing		56,096,308	71,713,586
2010	Traditional Office Holders		53,163,230	70,171,299
2011	Social & Comm. Development		<u>58,677,834</u>	<u>101,886,812</u>
Total Recurrent Expenditure			<u>1,029,127,698</u>	<u>1,167,100,048</u>
 <b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		-	-
5001-05	Social Sector		19,162,120	28,068,520
6001-04	Area Development Sector		58,600,086	13,564,004
7001-03	Administrative Sector		8,628,209	278,370,310
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>86,390,415</u>	<u>320,002,834</u>
Total Recurrent/Capital Expenditure			<u>1,115,518,113</u>	<u>1,487,102,882</u>

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	200,000	-	(200,000)
1002	Rate	2,500,000	160,000	(2,340,000)
1003	Local licenses & Fees	4,645,000	603,479	(4,041,521)
1004	Comm. & Undertaking	1,800,000	270,700	(1,529,300)
1005	Rent on L.G. Properties	350,000	-	(350,000)
1006	Interest & Dividend	1,150,000	-	(1,150,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,300,000	1,232,948	(67,052)
1009	Statutory Allocations	<u>1,419,308,776</u>	<u>1,016,375,260</u>	<u>(402,933,516)</u>
Total Recurrent Revenue		<u>1,431,253,776</u>	<u>1,018,642,387</u>	<u>(412,611,389)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	185,763,318	47,864,843	(137,898,475)
3002	External Sources	-	-	-
3003	Grants	389,736,496	48,657,906	(341,078,590)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>575,499,814</u>	<u>96,522,749</u>	<u>(478,977,065)</u>
Total Recurrent/Capital Revenue		<u>2,006,753,590</u>	<u>1,115,165,136</u>	<u>(891,588,454)</u>

**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	43,263,500	25,191,823	18,071,677
2002	Office of the Secretary	17,193,698	11,933,856	5,259,842
2003	The Council	51,921,629	25,050,220	26,871,409
2004	Personal Management	111,951,608	87,593,236	24,358,372
2005	Finance & Supply	283,137,803	125,495,404	157,642,399
2006	Education	374,293,215	368,235,612	6,057,603
2007	Medical & Health	188,807,052	175,428,397	13,378,655
2008	Agriculture & Natural Resources	59,730,876	42,261,778	17,469,098
2009	Works & Housing	85,256,360	56,096,308	29,160,052
2010	Traditional Office Holders	69,900,000	53,163,230	16,736,770
2011	Social & Comm. Development	<u>96,952,050</u>	<u>58,677,834</u>	<u>38,274,216</u>
Total Recurrent Expenditure		<u>1,382,407,791</u>	<u>1,029,127,698</u>	<u>353,280,093</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	125,700,000	-	125,700,000
5001-05	Social Sector	190,294,940	19,162,120	171,132,820
6001-04	Area Development Sector	67,467,654	58,600,086	8,867,568
7001-03	Administrative Sector	241,588,907	8,628,209	232,960,698
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>625,051,501</u>	<u>86,390,415</u>	<u>538,661,086</u>
Total Recurrent/Capital Expenditure		<u>2,007,451,292</u>	<u>1,115,518,113</u>	<u>891,941,179</u>

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Saleh Ahmed Danzomo	-	Chairman
2. Ibrahim Ado Sule	-	Vice Chairman
3. Mohd Abubakar Sa'id	-	Secretary
4. Abdullahi Shafta	-	Supervisory Councilor
5. Isah Yunusa Kirki	-	Supervisory Councilor
6. Habu Jimbo	-	Supervisory Councilor
7. Ubale Kuka	-	Supervisory Councilor
8. Salisu Dangwambe	-	Supervisory Councilor
9. Ahmed Muhammad Danzomo	-	Special Adviser
10. Gambo Garba Rukutu	-	Special Adviser
11. Abdussalam Nasara	-	Special Adviser
12. Ai'sha Abdullahi	-	Supervisory Councilor
13. Larai Abdullahi	-	Supervisory Councilor

**LEGISLATIVE COUNCIL MEMEBRS**

1. Yahaya Saleh	-	Speaker	Shabaru Ward
2. Ibrahim Alassan	-	Deputy Speaker	Yandamo Ward
3. Masa'ud Umar	-	Council Member	Albasu Ward
4. Ibrahim Mohd	-	Council Member	Amanga Ward
5. Ado Ahmed	-	Council Member	Danladi Ward
6. Isah Musa	-	Council Member	Dangwanki Ward
7. Babandi Sa'idu	-	Council Member	Sule Ward
8. Habu Buli	-	Council Member	Takatsaba Ward
9. Mohammed Ahmed	-	Council Member	Danzomo Ward
10. Sule Mato Jeke	-	Council Member	Jeke Ward

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                      |   |  |
|----------------------|---|--|
| 1. Sani Saleh Kore   | - | Director Admin & General Services        |
| 2. Tanimu Muhd Garba | - | Director Planning, Research & Statistics |
| 3. Isyaku Yahaya G.  | - | Treasurer                                |

**BANKERS**

Unity Bank Plc

Mainstreet Bank Plc

UBA Plc

Access Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN’S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,579,290,468
Expenditure	<u>(1,584,395,344)</u>
Surplus/(Deficit)	<u><u>(5,104,876)</u></u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Sule Tankarkar Local Government Council, Jigawa State.**

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Sule Tankarkar Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>	1	173,665	440,613
Investment	2	-	-
Advances	3	<u>37,359,557</u>	<u>41,581,804</u>
Total Assets		<u>37,533,222</u>	<u>42,022,417</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	23,620,608	23,004,927
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>44,535</u>
Total Liabilities		<u>23,620,608</u>	<u>23,004,927</u>
<b>NET ASSET</b>		<u>13,912,614</u>	<u>19,017,490</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		19,017,490	(933,779)
Surplus/(Deficit) for the year	7	<u>(5,104,876)</u>	<u>19,951,269</u>
Accumulated Funds C/D		<u>13,912,614</u>	<u>19,017,490</u>

CHAIRMAN'S SIGN

TREASURER'S SIGN

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		2,757,724	3,867,453
Statutory Allocation		1,516,416,709	1,834,785,934
Capital Revenue		<u>60,116,035</u>	<u>114,981,100</u>
Total Revenue		<u>1,579,290,468</u>	<u>1,953,634,487</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,467,655,658	1,539,348,780
Capital Expenditure		<u>116,739,686</u>	<u>394,334,438</u>
Total Expenditure		<u>1,584,395,344</u>	<u>1,933,683,218</u>
Surplus/(Deficit) for the year		<u>(5,104,876)</u>	<u>19,951,269</u>

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,579,290,468	1,953,634,487
Less Total Payment (Recurrent)	<u>(1,467,655,658)</u>	<u>1,933,683,216</u>
<b>Net Cash Flow from Operating Activities</b>	<u>111,634,810</u>	<u>19,951,269</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>116,739,686</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(116,739,686)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	4,222,247	-
Deposits/Repayment of Loans	615,681	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>4,837,928</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	(266,948)	-
Cash and its Equivalent at 1/1/2015	<u>440,613</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>173,665</u>	<u>440,613</u>

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Unity Bank (Main)		-	8,039
Unity Bank (Overhead)		-	2,583
Unity Bank (Salary)		-	5,188
Mainstreet Bank (Revenue)		-	16,186
UBA (Project)		-	9,265
Access Bank (Dormant)		-	350,000
Mainstreet Bank (Dormant)		-	44,032
Unity Bank (Dormant)		-	5,320
		<u>173,665</u>	<u>440,613</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		3,371,557	4,459,554
Others		33,988,000	37,122,250
		<u>37,359,557</u>	<u>41,581,804</u>
 <b><u>Deposits</u></b>	4		
State Government		16,457,525	16,457,525
Federal Government		4,357,891	4,357,891
Others		2,805,192	2,189,511
		<u>23,620,608</u>	<u>23,004,927</u>
 <b><u>Loans</u></b>	5	-	-
 <b><u>Bank Overdrafts</u></b>	6	-	-
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,579,290,468	1,953,634,487
Total Expenditure		<u>(1,584,395,344)</u>	<u>(1,933,683,218)</u>
		<u>(5,104,876)</u>	<u>19,951,269</u>

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL REVENUE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT REVENUE</u></b>	8		
<b>HEAD</b>	<b>PARTICULARS</b>		
1001	Taxes	-	-
1002	Rate	30,000	-
1003	Local licenses & Fees	677,700	787,406
1004	Earnings from Comm. & Undertaking	451,790	365,300
1005	Rent on L.G. Properties	-	1,644,783
1006	Interest & Dividend	-	35,226
1007	Grants	-	-
1008	Miscellaneous	1,598,234	1,034,738
1009	Statutory Allocations	<u>1,516,416,709</u>	<u>1,834,785,934</u>
Total Recurrent Revenue		<u>1,519,174,433</u>	<u>1,838,653,387</u>
<b><u>CAPITAL REVENUE</u></b>			
3001	Internal Sources	16,502,303	99,144,722
3002	External Sources	-	-
3003	Grants	43,613,732	19,407,640
3004	Miscellaneous	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>60,116,035</u>	<u>114,981,100</u>
Total Recurrent/Capital Revenue		<u>1,579,290,468</u>	<u>1,953,634,487</u>

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>			
	9		
<b>HEAD</b>	<b>PARTICULARS</b>		
2001	Office of the Chairman	20,642,255	33,747,159
2002	Office of the Secretary	57,295,587	55,206,034
2003	The Council	30,925,163	27,333,334
2004	Personal Management	67,198,205	97,967,161
2005	Finance & Supply	185,094,688	180,953,703
2006	Education	688,470,507	681,660,218
2007	Medical & Health	150,148,995	157,470,743
2008	Agriculture & Natural Resources	51,729,215	46,459,744
2009	Works & Housing	68,435,930	82,577,096
2010	Traditional Office Holders	72,151,159	86,595,280
2011	Social & Comm. Development	<u>75,563,954</u>	<u>89,378,308</u>
Total Recurrent Expenditure		<u>1,467,655,658</u>	<u>1,539,348,780</u>
<b><u>CAPITAL EXPENDITURE</u></b>			
4001-08	Economic Sector	-	-
5001-05	Social Sector	26,133,897	41,749,976
6001-04	Area Development Sector	-	7,575,099
7001-03	Administrative Sector	90,605,789	345,009,363
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>116,739,686</u>	<u>394,334,438</u>
Total Recurrent/Capital Expenditure		<u>1,584,395,344</u>	<u>1,933,683,218</u>

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	500,000	-	(500,000)
1002	Rate	3,000,000	30,000	(2,970,000)
1003	Local licenses & Fees	8,696,000	677,700	(8,018,300)
1004	Comm. & Undertaking	1,450,000	451,790	(998,210)
1005	Rent on L.G. Properties	1,800,000	-	(1,800,000)
1006	Interest & Dividend	1,150,000	-	(1,150,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,200,000	1,598,234	398,234
1009	Statutory Allocations	<u>1,475,768,936</u>	<u>1,516,416,709</u>	<u>40,647,773</u>
Total Recurrent Revenue		<u>1,493,564,936</u>	<u>1,519,174,433</u>	<u>25,609,497</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	205,800,118	16,502,303	(189,297,815)
3002	External Sources	-	-	-
3003	Grants	167,867,478	43,613,732	(124,253,746)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>373,667,596</u>	<u>60,116,035</u>	<u>(313,551,561)</u>
Total Recurrent/Capital Revenue		<u>1,867,232,532</u>	<u>1,579,290,468</u>	<u>(287,942,064)</u>

**SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	41,297,792	20,642,255	20,655,537
2002	Office of the Secretary	57,594,704	57,295,587	299,117
2003	The Council	49,561,819	30,925,163	18,636,656
2004	Personal Management	90,883,138	67,198,205	23,684,933
2005	Finance & Supply	303,654,419	185,094,687	118,559,732
2006	Education	726,902,052	688,470,507	38,431,545
2007	Medical & Health	127,797,103	150,148,995	(22,351,892)
2008	Agriculture & Natural Resources	28,730,742	51,729,215	(22,998,473)
2009	Works & Housing	92,679,295	68,435,930	24,243,365
2010	Traditional Office Holders	80,500,000	72,151,159	8,348,841
2011	Social & Comm. Development	<u>106,331,662</u>	<u>75,563,954</u>	<u>25,767,698</u>
Total Recurrent Expenditure		<u>1,700,932,726</u>	<u>1,467,655,658</u>	<u>233,277,008</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	28,000,000	26,133,897	1,866,103
5001-05	Social Sector	121,500,000	-	121,500,000
6001-04	Area Development Sector	63,269,381	90,605,789	(27,336,408)
7001-03	Administrative Sector	251,452,375	-	251,452,375
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>464,221,756</u>	<u>116,739,686</u>	<u>347,482,070</u>
Total Recurrent/Capital Expenditure		<u>2,165,154,482</u>	<u>1,584,395,344</u>	<u>580,759,138</u>

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Suleiman Dauda	-	Chairman
2. Aminu Ismaila	-	Vice Chairman
3. Sani Usman Ajaura	-	Supervisory Councilor Community
4. Sabo Ahmed Kiri	-	Supervisory Councilor Planning
5. Sama'ila Ibrahim Gilima	-	Supervisory Councilor Education
6. Gambo Ya'u Alasan	-	Supervisory Councilor Health
7. Abdulumuminu Ado	-	Supervisory Councilor Agric
8. Halilu Kwalle	-	Supervisory Councilor Works
9. Talatu Mohd Yangayami	-	Supervisory Councilor Finance
10. Maryam Gujungu	-	Adviser on Women Affairs
11. Mohd Ubale Sabon Garin Yaya	-	Adviser on Security
12. Mamuda Makaho	-	Adviser on Disable
13. Muhammad Danumma Saleh	-	Secretary

**LEGISLATIVE COUNCIL MEMBERS**

1. Lawan Shu'aibu	-	Kwalam Ward	Speaker
2. Sani Halilu Bidawa	-	Chukuto Ward	Deputy Speaker
3. Uzairu Adamu	-	Majia Ward	Member
4. Ya'u Muhammad	-	Taura Ward	Member
5. Ali Na Bello	-	Ajaura Ward	Member
6. Kabiru Ahmed	-	Chakwaikwaiwa Ward	Member
7. Danladi Ado	-	Sabon Garin Yaya Ward	Member
8. Faruku Balali	-	Gujungu Ward	Member
9. Sabitu Rabi	-	Kiri Ward	Member
10. Ma'aruf Isah	-	Maje Ward	Member

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                         |   |  |
|-------------------------|---|--|
| 1. Alh. Hussaini Nagado | - | Acting Director Admin & General Services |
| 2. Mustapha A. Lamido   | - | Director Planning, Research & Statistics |
| 3. Inuwa Ibrahim Dutse  | - | Treasurer                                |

**BANKERS**

Mainstreet Bank Plc

Unity Bank Plc

Savings and Loan Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN'S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	<b>2015</b>
	<b>₦</b>
Income	1,441,316,821
Expenditure	<u>(1,459,792,138)</u>
Surplus/(Deficit)	<u><u>(18,475,317)</u></u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Taura Local Government Council, Jigawa State.**

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Taura Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015	2014
		₦	₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	205,092	17,244,770
Investment	2	-	-
Advances	3	<u>9,462,040</u>	<u>9,946,384</u>
Total Assets		<u>9,667,132</u>	<u>27,191,1254</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	34,439,195	34,004,959
Loans	5	-	-
Bank Overdraft	6	<u>632,958</u>	<u>115,899</u>
Total Liabilities		<u>(35,072,153)</u>	<u>(34,120,858)</u>
<b>NET ASSET</b>		<u>(25,405,021)</u>	<u>(6,929,704)</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		(6,929,704)	(38,779,022)
Surplus/(Deficit) for the year	7	<u>(18,475,317)</u>	<u>31,849,318</u>
Accumulated Funds C/D		<u>(25,405,021)</u>	<u>(6,929,704)</u>

CHAIRMAN'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

TREASURER'S SIGN

\_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		5,749,611	6,779,751
Statutory Allocation		1,266,944,266	1,663,007,109
Capital Revenue		<u>168,622,944</u>	<u>126,804,215</u>
Total Revenue		<u>1,441,316,821</u>	<u>1,796,591,075</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,282,164,423	1,376,124,686
Capital Expenditure		<u>177,627,715</u>	<u>388,619,071</u>
Total Expenditure		<u>(1,459,792,138)</u>	<u>(1,764,741,757)</u>
Surplus/(Deficit) for the year		<u>(18,475,317)</u>	<u>(31,849,318)</u>

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,441,316,821	1,764,741,757
Less Total Payment (Recurrent)	<u>(1,282,164,423)</u>	<u>1,764,741,575</u>
<b>Net Cash Flow from Operating Activities</b>	<u>159,152,398</u>	<u>31,849,318</u>
<b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>177,627,715</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(177,627,715)</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	484,344	-
Deposits/Repayment of Loans	434,236	-
Bank Overdraft	<u>517,059</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>1,435,639</u>	<u>-</u>
<b>Net Increase/Decrease in Cash and its Equivalent</b>	(17,039,678)	-
Cash and its Equivalent at 1/1/2015	<u>17,244,770</u>	<u>-</u>
Cash and its Equivalent at 31/12/2015	<u>205,092</u>	<u>17,244,770</u>

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand		-	-
Cash at Bank			
Mainstreet Bank (Project )		-	4,561
Unity Bank (Salary)		-	15,222,183
Unity Bank (Loan)		53,409	53,409
Unity Bank (Tractors)		60,844	60,844
Unity Bank (Main)		-	-
Unity Bank (Overhead)		52,511	-
Savings and Loan (Revenue)		<u>38,328</u>	<u>1,903,773</u>
		<u>205,092</u>	<u>17,244,770</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		6,462,040	6,946,384
Others		<u>3,000,000</u>	<u>3,000,000</u>
		<u>9,462,040</u>	<u>9,946,384</u>
 <b><u>Deposits</u></b>	4		
State Government		25,123,337	25,123,337
Federal Government		6,947,083	7,234,378
Others		<u>3,368,775</u>	<u>1,647,244</u>
		<u>35,439,195</u>	<u>34,004,959</u>
 <b><u>Loans</u></b>	5	-	-
 <b><u>Bank Overdrafts</u></b>	6		
Unity Bank Plc (Main)		<u>632,958</u>	<u>115,899</u>
 <b><u>Surplus/( Deficits)</u></b>	7		
Total Revenue		1,441,316,821	1,796,591,075
Total Expenditure		<u>(1,459,792,138)</u>	<u>(1,764,741,757)</u>
		<u>(18,475,317)</u>	<u>31,849,318</u>

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		550,000	-
1003	Local licenses & Fees		830,000	868,405
1004	Earnings from Comm. & Undertaking		2,428,002	3,350,780
1005	Rent on L.G. Properties		18,160	1,391,000
1006	Interest & Dividend		3,720	-
1007	Grants		-	-
1008	Miscellaneous		1,919,729	1,169,566
1009	Statutory Allocations		<u>1,266,944,266</u>	<u>1,663,007,109</u>
Total Recurrent Revenue			<u>1,272,693,877</u>	<u>1,669,786,860</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		43,950,740	82,155,834
3002	External Sources		-	-
3003	Grants		124,672,204	44,648,381
3004	Miscellaneous		-	-
Total Capital Revenue			<u>168,622,944</u>	<u>126,804,215</u>
Total Recurrent/Capital Revenue			<u>1,441,316,821</u>	<u>1,776,591,075</u>

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		35,112,209	37,202,228
2002	Office of the Secretary		19,931,092	21,327,570
2003	The Council		25,411,732	27,858,101
2004	Personal Management		56,982,355	71,670,051
2005	Finance & Supply		163,825,891	164,866,486
2006	Education		623,644,233	610,632,982
2007	Medical & Health		142,191,711	150,819,436
2008	Agriculture & Natural Resources		38,812,814	44,581,596
2009	Works & Housing		58,570,649	82,690,115
2010	Traditional Office Holders		60,580,515	80,028,671
2011	Social & Comm. Development		<u>57,101,222</u>	<u>84,447,447</u>
Total Recurrent Expenditure			<u>1,282,164,423</u>	<u>1,376,124,686</u>
 <b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		-	13,841,000
5001-05	Social Sector		24,232,205	39,961,469
6001-04	Area Development Sector		6,313,545	45,124,209
7001-03	Administrative Sector		147,081,965	289,692,393
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>177,627,715</u>	<u>388,619,071</u>
Total Recurrent/Capital Expenditure			<u>1,459,792,138</u>	<u>1,764,741,757</u>

**TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	500,000	-	(500,000)
1002	Rate	1,000,000	550,000	(450,000)
1003	Local licenses & Fees	13,665,000	830,000	(12,835,000)
1004	Comm. & Undertaking	10,500,000	2,428,002	(8,071,998)
1005	Rent on L.G. Properties	2,050,000	18,160	(2,031,840)
1006	Interest & Dividend	620,000	3,720	(616,280)
1007	Grants	-	-	-
1008	Miscellaneous	1,600,000	1,919,729	319,729
1009	Statutory Allocations	<u>1,659,530,000</u>	<u>1,266,944,266</u>	<u>(392,585,734)</u>
	Total Recurrent Revenue	<u>1,689,465,000</u>	<u>1,272,693,877</u>	<u>(416,771,123)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	272,060,000	43,950,740	(228,109,260)
3002	External Sources	-	-	-
3003	Grants	189,181,378	124,672,204	(64,509,174)
3004	Miscellaneous	<u>196,600,000</u>	<u>-</u>	<u>(196,600,000)</u>
	Total Capital Revenue	<u>657,841,378</u>	<u>168,622,944</u>	<u>(489,218,434)</u>
	Total Recurrent/Capital Revenue	<u>2,347,306,378</u>	<u>1,441,316,821</u>	<u>(950,989,557)</u>

**TAURALOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	45,346,808	35,112,209	10,234,599
2002	Office of the Secretary	24,596,300	19,931,092	4,665,208
2003	The Council	50,376,960	25,411,732	24,965,228
2004	Personal Management	89,467,148	56,982,355	32,484,793
2005	Finance & Supply	326,840,352	163,825,891	163,014,461
2006	Education	649,510,518	623,644,233	25,866,285
2007	Medical & Health	162,833,398	142,191,711	20,641,687
2008	Agriculture & Natural Resources	49,099,342	38,812,814	10,286,528
2009	Works & Housing	85,457,111	58,570,649	26,886,462
2010	Traditional Office Holders	70,000,000	60,580,515	9,419,485
2011	Social & Comm. Development	<u>90,941,790</u>	<u>57,101,222</u>	<u>33,840,568</u>
Total Recurrent Expenditure		<u>1,644,469,727</u>	<u>1,282,164,423</u>	<u>362,305,304</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	27,048,587	-	27,048,587
5001-05	Social Sector	134,248,410	24,232,205	110,016,205
6001-04	Area Development Sector	45,583,465	6,313,545	39,269,920
7001-03	Administrative Sector	326,334,481	147,081,965	178,252,516
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>533,214,943</u>	<u>177,627,715</u>	<u>354,587,228</u>
Total Recurrent/Capital Expenditure		<u>2,177,684,670</u>	<u>1,459,792,138</u>	<u>716,892,532</u>

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**EXECUTIVE/LEGISLATIVE COUNCIL'S MEMBERS**

**EXECUTIVE COUNCIL MEMBERS**

1. Ado Yusuf Karkarna	-	Honourable Chairman
2. Abubakar Sadiq Dumba	-	Honourable Vice Chairman
3. Ayuba Idris Sada	-	Secretary
4. Abdul Isah	-	Supervisory Councilor Agriculture
5. Halima Haruna	-	Supervisory Councilor Planning
6. Sani Yarima	-	Supervisory Councilor Community Dev.
7. Muhammad Umar	-	Supervisory Councilor Works & Housing
8. Abdulrahman Maigari	-	Supervisory Councilor
9. Abdulrahman S. Gabas	-	Supervisory Councilor
10. Shuaibu Usman	-	Supervisory Councilor
11. Inusa Adamu	-	Special Adviser
12. Lawan Muhd	-	Special Adviser
13. Saude Ibrahim	-	Special Adviser

**LEGISLATIVE COUNCIL MEMBERS**

1. Ahmed Umar Sada	-	Belas Ward	Speaker
2. Dabo Yusif K.	-	Kuda Ward	Deputy Speaker
3. Abdullahi Usaini	-	Dawon Gawo Ward	Majority
4. Ibrahim Abdu	-	Karkarna Ward	Member
5. Ibrahim Maigari	-	Yankwashi Ward	Member
6. Habibu Maigari	-	Achi Lafiya Ward	Member
7. Muhammad Garba	-	Gurjiya Ward	Member
8. Shafi'u Umar	-	Gwarta Ward	Member
9. Musa Alasan	-	Ringim Ward	Member
10. Abdulkadir Yahaya	-	Zumguba Ward	Member

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2015**

**MANAGEMENT STAFF**

- |                           |   |  |
|---------------------------|---|--|
| 1. Abba Makama            | - | Director Admin & General Services        |
| 2. Shehu Muhammad         | - | Director Planning, Research & Statistics |
| 3. Abdulkadir B. Muhammad | - | Treasurer                                |

**BANKERS**

Access Bank Plc

Unity Bank Plc

Skye Bank Plc

Zenith Bank Plc

**AUDITORS**

UMAR HAMID & CO

(Certified National Accountants)

87<sup>A</sup> Sardauna Crescent

Kano.

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**CHAIRMAN'S REPORT**

I have the pleasure in submitting to the Council the Annual Report and Audited Statements for the year ended 31<sup>st</sup> December, 2015.

**ACTIVITIES**

The principal activities of the Council are to provide Economic, Social, Administrative Services and Area Development to the Communities of the Local Government.

**RESULTS**

The results of the Council are as follows:

	2015
Income	₦ 1,166,763,647
Expenditure	<u>(1,204,318,557)</u>
Surplus/(Deficit)	<u><u>(37,554,910)</u></u>

**COUNCIL MEMBERS**

There were no changes in the composition of the Council members during the year, therefore, the Council members in office remain as stated in page 1.

I conclude by thanking the Management staff, our dedicated employees and the Council members who have made possible what we were able to achieve in 2015.

Thank you.

**Chairman**  
**Yankwashi Local Government Council, Jigawa State.**

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**AUDITOR'S REPORT**

We have audited the statement of Assets and Liabilities of Yankwashi Local Government Council of Jigawa State as at 31<sup>st</sup> December, 2015 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the statement.

**RESPECTIVE RESPONSIBIITY OF THE COUNCIL AND THE AUDITORS**

The Local Government Council are responsible for the preparation of the statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with the generally accepted auditing statements. An audit includes examination on test basis of evidence related to the accounts and disclosures in the statements. It also includes an assessment of significant estimates and judgment made by the Council in the preparation of the statements and of whether the accounting policies were appropriate in the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation we considered necessary to provide sufficient evidence to give reasonable assurance that the statements are free from material statement, whether fraud or other regularity or error. Infirming our opinion, we evaluated the preparation of information in the statement and assessed whether the Council's books of accounts had been properly kept.

**OUR OPINION**

- i. The books of account had been properly kept.
- ii. The statement referred to above which are in agreement with the books of accounts, give a true and fair view of the statement of affairs as at 31<sup>st</sup> December, 2015 and its surplus/(Deficit) for the year ended on that date and comply with the provisions in the Local Government memorandum.

**UMAR HAMID & CO.**

Certified National Accountants

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**FINANCIAL STATEMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2015**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the significant policies being adopted by the Local Government Authority in the preparation of these accounts.

**1. BASIS OF ACCOUNTING**

The Accounts have been prepared on a ‘Cash Basis’ under the Historical Cost Convention (HCC)

**2. REVENUE GENERATION**

**a. GOVERNMENTS’ SUBVENTIONS**

No credit is taken for subvention due but not received at the end of fiscal year.

**b. INTERNALLY GENERATED REVENUE**

This is purely on “Cash Basis” only.

**3. INTEREST INCOME**

Interest Income is recognized only when received.

**4. CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost.

**5. CAPITAL COMMITMENTS**

Capital Commitments where applicable are stated as a ‘Note’ to the Accounts.

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>ASSET EMPLOYED</u></b>			
<b>LIQUID ASSET</b>			
Bank Balances	1	1,006,510	21,816,346
Investment	2	-	-
Advances	3	<u>20,483,041</u>	<u>37,098,133</u>
Total Assets		<u>21,489,551</u>	<u>58,914,479</u>
<b><u>LESS LIABILITIES</u></b>			
Deposits	4	26,639,215	26,509,233
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>26,639,215</u>	<u>26,509,233</u>
<b>NET ASSET</b>		<u>(5,149,664)</u>	<u>32,405,246</u>
<b><u>FUNDS EMPLOYED</u></b>			
Accumulated Funds B/F		32,405,246	37,680,685
Surplus/(Deficit) for the year	7	<u>(37,554,910)</u>	<u>(5,275,439)</u>
Accumulated Funds C/D		<u>(5,149,664)</u>	<u>32,405,246</u>

CHAIRMAN'S SIGN

TREASURER'S SIGN

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

The notes on pages 9 to 11 form an integral part of these Financial Statements.

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**REVENUE AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	Notes	2015	2014
		₦	₦
<b><u>REVENUE</u></b>	8		
Internally generated Revenue		3,387,954	3,681,378
Statutory Allocation		1,109,428,731	1,564,756,403
Capital Revenue		<u>53,946,962</u>	<u>41,482,634</u>
Total Revenue		<u>1,166,763,647</u>	<u>1,609,920,415</u>
<b><u>EXPENDITURE</u></b>	9		
Recurrent Expenditure		1,050,117,751	1,241,623,955
Capital Expenditure		<u>154,200,806</u>	<u>373,571,899</u>
Total Expenditure		<u>(1,204,318,557)</u>	<u>1,615,195,854</u>
Surplus/(Deficit) for the year		<u>(37,554,910)</u>	<u>(5,275,439)</u>

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**CASHFLOW STATEMENTS AS AT 31<sup>ST</sup> DECEMBER, 2015**

	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>
<b><u>CASHFLOW FROM OPERATING ACTIVITIES</u></b>		
Total Revenue (Receipts)	1,166,763,647	1,609,920,415
Less Total Payment (Recurrent)	<u>(1,050,117,751)</u>	<u>1,615,195,854</u>
<b>Net Cash Flow from Operating Activities</b>	<u>116,645,896</u>	<u>(5,275,439)</u>
 <b><u>CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
Purchase/Construction of Assets	<u>154,200,806</u>	<u>-</u>
<b>Net Cash Flow from Investing Activities</b>	<u>(154,200,806)</u>	<u>-</u>
 <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Advances/Proceed from Loans and Other Borrowing	16,615,092	-
Deposits/Repayment of Loans	129,982	-
Bank Overdraft	<u>-</u>	<u>-</u>
<b>Net Cash Flow from Financing Activities</b>	<u>16,745,074</u>	<u>-</u>
 <b>Net Increase/Decrease in Cash and its Equivalent</b>	 (20,809,836)	 -
 Cash and its Equivalent at 1/1/2015	 <u>21,816,346</u>	 <u>-</u>
 Cash and its Equivalent at 31/12/2015	 <u>1,006,510</u>	 <u>21,816,346</u>

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

	NOTES	2015 ₦	2014 ₦
<b><u>Liquid asset</u></b>	1		
Cash at Hand			
Cash at Bank			
Access Bank (Dormant)		89,870	89,870
Unity Bank (Loan)		32,194	32,194
Skye Bank (Main)		103,142	14,703,983
Unity Bank (Salary)		217,263	128,469
Unity Bank (Revenue)		222,733	849,446
Skye Bank (Project)		294,896	3,600,926
Zenith Bank (Overhead)		24,672	485,088
Skye Bank (Tractors)		<u>21,740</u>	<u>-</u>
		<u>1,006,510</u>	<u>21,816,346</u>
 <b><u>Investments</u></b>	2	-	-
 <b><u>Advances</u></b>	3		
Personal		9,049,041	9,426,829
Others		<u>11,434,000</u>	<u>37,970,632</u>
		<u>20,483,041</u>	<u>47,397,461</u>
 <b><u>Deposits</u></b>	4		
State Government		17,538,924	15,149,042
Federal Government		874,552	943,567
Others		<u>8,225,739</u>	<u>10,416,624</u>
		<u>26,639,215</u>	<u>26,509,233</u>
 <b><u>Loans</u></b>	5	<u>-</u>	<u>-</u>
 <b><u>Bank Overdrafts</u></b>	6	<u>-</u>	<u>-</u>
 <b><u>Surplus/(Deficits)</u></b>	7		
Total Revenue		1,166,763,647	1,609,920,415
Total Expenditure		<u>(1,204,318,557)</u>	<u>(1,615,195,854)</u>
		<u>(37,554,910)</u>	<u>(5,275,439)</u>

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	20 15	2014
			₦	₦
<b><u>RECURRENT REVENUE</u></b>		8		
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes		-	-
1002	Rate		-	-
1003	Local licenses & Fees		1,880,651	1,578,504
1004	Earnings from Comm. & Undertaking		180,840	49,030
1005	Rent on L.G. Properties		319,700	181,000
1006	Interest & Dividend		3,337	436
1007	Grants		-	-
1008	Miscellaneous		1,003,426	1,872,408
1009	Statutory Allocations		<u>1,109,428,731</u>	<u>1,564,756,403</u>
Total Recurrent Revenue			<u>1,112,816,685</u>	<u>1,568,437,780</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources		49,446,962	41,482,634
3002	External Sources		4,500,000	-
3003	Grants		-	-
3004	Miscellaneous		-	-
Total Capital Revenue			<u>53,946,962</u>	<u>41,482,634</u>
Total Recurrent/Capital Revenue			<u>1,166,763,647</u>	<u>1,609,920,415</u>

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		Notes	2015	2014
			₦	₦
<b><u>RECURRENT EXPENDITURE</u></b>		9		
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman		25,799,354	55,220,790
2002	Office of the Secretary		17,856,353	25,381,402
2003	The Council		52,561,467	47,861,346
2004	Personal Management		70,989,485	115,778,038
2005	Finance & Supply		146,651,298	163,300,671
2006	Education		399,913,530	389,712,327
2007	Medical & Health		128,929,677	145,959,730
2008	Agriculture & Natural Resources		32,254,997	38,176,233
2009	Works & Housing		69,757,843	90,199,606
2010	Traditional Office Holders		54,046,934	74,76,670
2011	Social & Comm. Development		<u>51,356,813</u>	<u>95,957,142</u>
Total Recurrent Expenditure			<u>1,050,117,751</u>	<u>1,241,623,955</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector		-	9,188,194
5001-05	Social Sector		39,168,942	40,761,120
6001-04	Area Development Sector		17,937,360	27,943,710
7001-03	Administrative Sector		97,094,504	295,678,875
8001	Local Repayment/Interest		<u>-</u>	<u>-</u>
Total Capital Expenditure			<u>154,200,806</u>	<u>373,571,899</u>
Total Recurrent/Capital Expenditure			<u>1,204,318,557</u>	<u>1,615,195,854</u>

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
<b><u>RECURRENT REVENUE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
1001	Taxes	200,000	-	(200,000)
1002	Rate	1,000,000	-	(1,000,000)
1003	Local licenses & Fees	14,820,000	1,880,651	(12,939,349)
1004	Comm. & Undertaking	800,000	180,840	(619,160)
1005	Rent on L.G. Properties	1,200,000	319,700	(880,300)
1006	Interest & Dividend	1,050,000	3,337	(1,046,663)
1007	Grants	-	-	-
1008	Miscellaneous	2,050,000	1,003,426	(1,046,574)
1009	Statutory Allocations	<u>1,631,850,680</u>	<u>1,109,428,731</u>	<u>(552,421,949)</u>
Total Recurrent Revenue		<u>1,652,970,680</u>	<u>1,112,816,685</u>	<u>(540,153,995)</u>
<b><u>CAPITAL REVENUE</u></b>				
3001	Internal Sources	220,917,525	49,446,962	(171,470,563)
3002	External Sources	-	4,500,000	4,500,000
3003	Grants	214,903,721	-	(214,903,721)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>435,821,246</u>	<u>53,946,962</u>	<u>(381,874,284)</u>
Total Recurrent/Capital Revenue		<u>2,088,791,926</u>	<u>1,166,763,647</u>	<u>(922,028,279)</u>

**YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2015**

		<b>ESTIMATED</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b><u>RECURRENT EXPENDITURE</u></b>				
<b>HEAD</b>	<b>PARTICULARS</b>			
2001	Office of the Chairman	41,352,350	25,799,354	15,552,996
2002	Office of the Secretary	20,836,683	17,856,353	2,980,330
2003	The Council	49,647,189	52,561,467	(2,914,278)
2004	Personal Management	98,057,886	70,989,485	27,068,401
2005	Finance & Supply	335,500,484	146,651,298	188,849,186
2006	Education	403,369,280	399,913,530	3,455,750
2007	Medical & Health	133,747,143	128,929,677	4,817,466
2008	Agriculture & Natural Resources	39,451,677	32,254,997	7,196,680
2009	Works & Housing	80,868,940	69,757,843	11,111,097
2010	Traditional Office Holders	83,000,000	54,046,934	28,953,066
2011	Social & Comm. Development	<u>83,918,626</u>	<u>51,356,813</u>	<u>32,561,813</u>
Total Recurrent Expenditure		<u>1,369,750,258</u>	<u>1,050,117,751</u>	<u>319,632,507</u>
<b><u>CAPITAL EXPENDITURE</u></b>				
4001-08	Economic Sector	119,550,526	39,168,942	80,381,584
5001-05	Social Sector	135,552,029	17,937,360	117,614,669
6001-04	Area Development Sector	192,927,980	97,094,504	95,833,476
7001-03	Administrative Sector	316,101,625	-	316,101,625
8001	Local Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>764,132,160</u>	<u>154,200,806</u>	<u>609,931,354</u>
Total Recurrent/Capital Expenditure		<u>2,133,882,418</u>	<u>1,204,318,557</u>	<u>929,563,861</u>