

**JIGAWA STATE LOCAL GOVERNMENT COUNCILS,
CONSOLIDATED REPORT OF THE AUDITOR GENERAL
FOR THE YEAR ENDED 31ST DECEMBER, 2017**

STATEMENT OF OPINION OF THE AUDITOR-GENERAL.

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

RESPECTIVE RESPONSIBILITIES OF TREASURERS AND THE AUDITOR GENERAL.

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

THE SCOPE OF MY AUDIT.

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


We planned and performed our Audit so as to obtain all information and explanations we considered necessary and to provide sufficient evidence to give reasonable assurances that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors.

In affirming our opinion, we evaluated the preparation of the information in the Financial Statements and assessed whether the Councils books and Accounts had been properly kept.

OUR OPINION.

(i)The books of Accounts had been properly kept

(ii)The Financial Statements referred to above which are in agreement with the books of Account give true and fair view of Statement of affairs as at 31ST December,2017 and its surplus/(deficit) for the year ended on that date comply with the provisions of the Model Financial Memoranda.



**Abdulkadir Adahama Babura FCNA
Auditor-General (Local Governments)
Jigawa State.**

JIGAWA STATE LOCAL GOVERNMENT COUNCILS.
CONSOLIDATED REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

AUDIT CERTIFICATION.

I have examined the Financial Statements of all the twenty seven (27) Local Government Councils of the Jigawa State as at 31st December, 2017 in accordance with section 125(2)(4) and (5) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and section 92-99 of Jigawa State Local Government Law No.7 of 2007 (as amended). I have obtained all information and explanation that I required for my Audit.

In my opinion, the Financial Statements give true and fair view of the state of affairs of the Local Government Councils of Jigawa State as at 31st December, 2017 subject to the observations in the Management reports.



Abdulkadir Adahama Babura FCNA,
Auditor-General (Local Governments)
Jigawa State.

JIGAWA STATE LOCAL GOVERNMENT COUNCILS,
FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2017

STATEMENT OF ACCOUNTING POLICIES

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

GRANTS

The grants represent subventions received from the Statutory Allocation and Internally Generated Revenue for Recurrent and Capital Expenditure during the Financial Year Ended 31ST December, 2017.

FIXED ASSET/DEPRECIATION

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

DEPOSITS AND ADVANCES

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

INVESTMENTS

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

STATEMENT ONE (1)
JIGAWA STATE LOCAL GOVERNMENT COUNCILS,
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER,2017.

DETAILS	2017	2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	35,355,760,256.00	27,740,766,124.00
Capital Receipts	4,658,365,271.00	6,661,302,642.00
Locally Generated Revenue (I G R)	255,949,743.00	184,538,296.00
TOTAL RECEIPTS:	40,270,075,270.00	34,586,607,065.00
PAYMENTS:		
Office Of The Chairman	392,229,665.00	322,460,159.00
Office Of The Secretary	841,328,118.00	806,338,196.00
The Council	490,725,739.00	168,349,053.00
Personal Management	1,817,547,439.00	1,644,780,894.00
Finance And Supply	4,227,711,867.00	3,944,630,903.00
Education	16,075,926,919.00	15,283,826,032.00
Medical And Health	3,891,735,085.00	3,865,110,627.00
Agriculture And Natural Resources	1,012,170,616.00	1,064,213,266.00
Works And Housing	1,724,496,706.00	1,465,971,159.00
Traditional Office Holders	1,927,437,176.00	1,514,911,487.00
Social And Community Development	1,636,338,780.00	78,778,946.00
TOTAL PAYMENTS	34,037,648,110.00	31,792,810,146.00
Net Cash Flow From Operating Activities	6,232,427,160.00	2,793,796.00
Capital Expenditure	5,918,018,105.00	2,657,968,575.00
Debtors And Prepayments	-	-
Deduction for Capital Expenditure	-	-
Net Cash Flow From Investment Activities	314,409,055.00	135,828,344.00
CASH FLOW FROM FINANCE ACTIVITIES		
Advance / Proceed From Loan/ Barrowing	62,467,419.00	2,913,160.00
Deposit / Repayment Of Loans	1,472,317.00	19,783,160.00
Bank overdraft	9,632,017.00	(7,191,288.00)
Net Cash Flow From Financing Activities	70,627,119.00	15,505,263.00
Net Increase/Decrease in cash & its Equivalent	243,781,956.00	120,323,081.00
Cash and equivalent at 01/01/2017	227,699,385.00	107,376,304.00
Cash and equivalent at 31/12/2017	471,481,341.00	227,699,385.00

STATEMENT TWO (2)
STATEMENT OF CONSOLIDATED FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	N O T E S	ACTUAL 2017		ACTUAL 2016	
ASSETS					
CURRENT ASSETS		N	N	N	N
Cash & Bank Balance	1	471,481,341		227,699,385	
Debtors		-		-	
Prepayments		-		-	
Sub Total C/Assets			471,481,341		227,699,385
NON-C/Assets:					
Investment		-		-	
Advance	2	657,281,425		594,814,006	
Total Non C/Assets		-	657,281,425	-	594,814,006
Total Assets			1,128,762,766		822,513,391
LIABILITIES:					
Deposit	3	1,208,665,787		1,207,193,470	
Loan /Overdraft	4	52,596		9,684,372	
NON CURRENT:					
LIABILITIES					
Public Fund Creditors		-			
TOTAL LIABILITIES			1,208,718,383		1,216,877,842
Net Assets			(79,955,617)		394,348,447
			1,128,762,766		822,529,395

STATEMENT THREE (3)
JIGAWA STATE LOCAL GOVERNMENT COUNCILS,
STATEMENT OF CONSOLIDATED FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2017

DETAILS	ACTUAL 2017	BUDGETED	PERFORMANCE %	ACTUAL 2016
REVENUE				
Statutory Allocation	35,355,760,256	42,344,567,507	83.49	27,740,766,124
Capital Receipt	4,658,365,271	6,811,220,163	68.39	6,661,302,645
Taxes	-	6,400,000	0.00	215,000
Rates	24,080,396	32,920,000	73.15	21,781,627
Local Licenses & Fees	118,184,616	216,195,315	54.67	76,856,569
Commercial Undertaking	87,081,327	113,511,065	76.72	63,208,127
Rent on LGA Properties	13,837,056	19,762,000	70.02	6,663,694
Interest & Dividend	196,865	18,540,000	1.06	472,440
Grants	-	-	-	-
Miscellaneous	12,569,483	22,176,120	56.68	15,340,839
Total Revenue	40,270,075,270	49,585,292,170	81.21	34,586,607,065
Less Expenditure				
Office Of The Chairman	391,199,804	1,084,394,552	36.07	322,460,159
Office Of The Secretary	841,328,118	1,097,879,456	76.63	806,388,196
The Council	490,725,739	1,336,662,480	36.71	168,349,053
Personal Management	1,817,547,439	1,830,921,047	99.26	1,644,780,894
Finance & Supply	4,227,711,867	4,107,028,587	102.93	3,944,630,903
Education	60,076,356,780	16,120,999,908	99.00	15,283,826,032
Medical & Health	3,891,735,085	3,977,342,560	97.84	3,865,110,627
Agriculture & Natural Resources.	1,012,180,616	1,977,342,560	51.18	1,0642,213,466
Works & Housing	1,724,546,706	1,785,968,409	96.56	1,465,971,159
Traditional Office Holders	1,927,977,176	1,562,500,000	123.39	1,514,911,487
Social & Community Development.	1,636,338,780	2,146,922,366	76.21	78,778,946
Capital Expenditure	5,918,018,105	14,035,972,946	42.16	2,657,968,575
Total Expenditure	39,955,666,215	51,063,935,871	78.25	34,450,778,721
Operating Balance	314,409,055			135,828,344

NOTE 1

**JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF CONSOLIDATED BANK BALANCES
AS AT 31ST DECEMBER 2016 AND 2017.**

S/N	LOCAL GOVERNMENT	2017	2016
1	AUYO	22,031,240	10,676,604
2	BABURA	2,249,142	2,136,613
3	BIRNIN KUDU	24,291,396	5,465,194
4	BIRNIWA	24,760,636	12,394,667
5	BUJI	28,048,251	16,539,229
6	DUTSE	81,088	189,118
7	GAGARAWA	27,453,676	14,508,257
8	GARKI	15,258,744	542,565
9	GUMEL	1,584,133	227,736
10	GURI	45,003,491	9,104,104
11	GWARAM	4,578,279	8,735,829
12	GWIWA	43,588,202	22,641,065
13	HADEJIA	8,663,557	531,331
14	JAHUN	14,401,509	23,547,699
15	KAFIN HAUSA	9,789,855	1,337,340
16	KAUGAMA	6,583,510	50,625
17	KAZAURE	4,587,541	2,411,039
18	KIRI KASAMMA	17,226,624	483,328
19	KIYAWA	35,151,749	9,455,685
20	MAIGATARI	21,468,165	13,237,723
21	MALAM MADORI	481,496	1,314,739
22	MIGA	41,636,204	23,100,176
23	RINGIM	5,885,537	160,834
24	RONI	28,593,645	23,044,057
25	SULE TANKARKAR	765,968	590,156
26	TAURA	8,061,095	149,727
27	YANKWASHI	29,256,608	25,123,945
	TOTAL	471,481,341	227,699,385

NOTE 2

JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF CONSOLIDATED ADVANCES
AS AT 31ST DECEMBER 2016 AND 2017

S/N	LOCAL GOVERNMENT	2017	2016
1	AUYO	13,605,444	38,785,986
2	BABURA	6,871,679	6,110,907
3	BIRNIN KUDU	14,892,556	25,966,788
4	BIRNIWA	5,655,220	5,881,445
5	BUJI	17,797,314	18,918,254
6	DUTSE	68,687,265	42,789,450
7	GAGARAWA	62,916,902	56,715,170
8	GARKI	12,956,929	15,492,773
9	GUMEL	11,249,003	12,727,836
10	GURI	47,739,091	48,243,393
11	GWARAM	25,301,664	25,680,355
12	GWIWA	15,067,818	8,777,075
13	HADEJIA	15,004,190	9,612,502
14	JAHUN	44,365,848	38,381,725
15	KAFIN HAUSA	33,163,231	22,398,816
16	KAUGAMA	11,369,320	11,175,894
17	KAZAURE	5,154,852,	5,139,452
18	KIRI KASAMMA	17,238,760	12,137,760
19	KIYAWA	46,823,526	41,768,186
20	MAIGATARI	35,574,285	26,180,207
21	MALAM MADORI	5,046,532	14,201,750
22	MIGA	41,547,527	33,626,905
23	RINGIM	22,134,021	5,912,479
24	RONI	12,064,573	4,371,716
25	SULE TANKARKAR	39,318,769	36,724,325
26	TAURA	8,422,142	9,184,705
27	YANKWASHI	17,312,964	17,908,152
	TOTAL	657,281,425	594,814,006

NOTE 3

**JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF CONSOLIDATED DEPOSITS
AS AT 31ST DECEMBER 2016 AND 2017**

S/N	LOCAL GOVERNMENT	2017	2016
1	AUYO	26,478,540	35,832,017
2	BABURA	60,665,993	60,372,419
3	BIRNIN KUDU	104,584,340	98,544,215
4	BIRNIWA	26,404,977	26,451,495
5	BUJI	33,704,744	33,008,337
6	DUTSE	56,003,087	56,002,576
7	GAGARAWA	56,002,573	55,658,564
8	GARKI	40,434,004	40,985,424
9	GUMEL	39,622,781	39,430,295
10	GURI	51,879,148	51,690,563
11	GWARAM	101,787,306	101,181,677
12	GWIWA	14,500,654	14,133,111
13	HADEJIA	17,563,587	16,794,336
14	JAHUN	71,373,007	71,245,792
15	KAFIN HAUSA	38,024,455	36,958,055
16	KAUGAMA	21,615,057	21,611,338
17	KAZAURE	41,506,421	41,236,739
18	KIRI KASAMMA	50,218,486	50,126,752
19	KIYAWA	82,310,385	82,827,139
20	MAIGATARI	49,507,721	49,632,295
21	MALAM MADORI	45,474,389	45,070,988
22	MIGA	17,587,022	17,332,427
23	RINGIM	32,919,618	32,919,618
24	RONI	43,254,418	41,956,615
25	SULE TANKARKAR	24,092,953	23,940,875
26	TAURA	34,428,750	34,919,017
27	YANKWASHI	26,721,371	27,330,791
	TOTAL	1,208,665,787	1,207,193,470

JIGAWA STATE LOCAL GOVERNMENT COUNCILS.
GENERAL DISCLOSURES AND OBSERVATIONS ON THE CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1.0 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT

The examination of the accounts of the twenty seven (27) Local Government Councils of the State for the year ended a 31st December, 2017 show that, a sum of Forty Billion, Fourteen Million, One Hundred and twenty five thousand, Five Hundred and twenty seven Naira only (N40, 014,125,527) was received as Statutory Allocations and other Incomes from the Federation Account. The total received represents 81.40% of the approved estimate amounting to Forty nine Billion, One Hundred and fifty five Million, Seven Hundred and eighty seven Thousand, Six Hundred and seventy Naira only (N49,155,787,670) as per details below;

S/N	LOCAL GOVT	BUDGETED 2017	ACTUAL 2017	VARIANCE (N)	PERFORM %
1	AUYO	1,646,231,300	1,308,104,541	(338,126,759)	79.46
2	BABURA	2,175,000,000	1,597,193,149	(577,806,851)	73.43
3	BIRNIN KUDU	2,282,000,000	1,813,058,867	(468,941,133)	79.45
4	BIRNIWA	1,656,000,000	1,362,757,460	(293,242,540)	82.29
5	BUJI	1,587,000,000	1,121,584,466	(465,415,534)	70.67
6	DUTSE	2,030,330,650	1,828,132,711	(202,197,939)	90.04
7	GAGARAWA	1,592,129,240	1,216,392,579	(375,736,661)	76.40
8	GARKI	1,505,796,000	1,450,104,261	(55,691,739)	96.30
9	GUMEL	1,840,000,000	1,412,746,580	(427,253,420)	76.78
10	GURI	1,544,000,000	1,313,976,598	(230,023,402)	85.10
11	GWARAM	2,340,000,000	1,827,424,380	(512,575,620)	78.10
12	GWIWA	1,690,177,920	1,382,548,830	(307,629,090)	81.80
13	HADEJIA	1,727,000,000	1,523,640,800	(203,359,200)	88.22
14	JAHUN	1,748,426,500	1,580,133,090	(168,293,410)	90.37
15	KAFIN HAUSA	2,258,000,000	1,865,020,106	(392,979,894)	82.60
16	KAUGAMA	1,835,334,900	1,384,257,842	(451,077,058)	75.42
17	KAZAURE	1,917,000,000	1,481,139,990	(435,860,010)	77.26
18	KIRI KASAMMA	1,960,798,800	1,543,851,335	(416,947,465)	78.74
19	KIYAWA	1,800,406,000	1,522,412,181	(277,993,819)	84.56
20	MAIGATARI	1,907,000,000	1,449,988,026	(457,011,974)	76.04
21	M/MADORI	1,890,505,460	1,563,183,020	(327,322,440)	82.69
22	MIGA	1,440,566,000	1,260,546,597	(180,019,403)	87.50
23	RINGIM	1,789,000,000	1,752,002,991	(36,997,009)	97.93
24	RONI	1,609,070,900	1,203,290,468	(405,780,432)	74.78
25	S/ TANKARKAR	1,844,014,000	1,579,438,124	(264,575,876)	85.65
26	TAURA	1,923,000,000	1,406,240,612	(516,759,388)	73.13
27	YANKWASHI	1,617,000,000	1,264,955,923	(352,044,077)	78.23
	TOTAL	49,155,787,670	40,014,125,527	(9,141,662,143)	81.40

1.1 INTERNALLY GENERATED REVENUE (IGR)

A total sum of Two Hundred and fifty five Million, Nine Hundred and forty nine Thousand, Seven Hundred and forty three Naira only (N255, 949,743) was realized by the twenty seven Local Government Councils of the State as Internally Generated Revenue (IGR) representing 59.59% of the year 2017 approved estimate as indicated below.

S/N	LOCAL GOVT	BUDGETED 2017	ACTUAL 2017	VARIANCE (N)	VARIANCE %
1	AUYO	13,875,000	6,162,918	(7,712,082)	44.42
2	BABURA	16,010,000	12,404,940	(3,605,060)	77.48
3	BIRNIN KUDU	15,065,000	17,199,406	2,134,406	114.17
4	BIRNIWA	18,960,000	12,954,700	(6,005,300)	68.33
5	BUJI	14,404,000	7,205,128	(7,198,872)	50.02
6	DUTSE	21,400,000	17,543,728	(3,856,272)	81.98
7	GAGARAWA	21,261,000	4,793,301	(16,467,699)	22.55
8	GARKI	7,925,000	4,744,562	(3,180,438)	59.87
9	GUMEL	15,605,000	5,690,909	(9,914,091)	36.47
10	GURI	14,180,000	11,217,692	(2,962,308)	79.11
11	GWARAM	20,580,000	5,861,263	(14,718,737)	28.48
12	GWIWA	11,493,000	3,823,581	(7,669,419)	33.27
13	HADEJIA	20,927,000	19,556,940	(1,370,060)	93.45
14	JAHUN	16,115,000	9,342,214	(6,772,786)	57.97
15	KAFIN HAUSA	9,851,000	3,923,595	(5,927,405)	39.83
16	KAUGAMA	13,358,500	844,600	(12,513,900)	6.32
17	KAZAURE	19,600,000	11,223,060	(8,376,940)	57.26
18	KIRI KASAMMA	11,870,000	2,398,601	(9,471,399)	20.21
19	KIYAWA	13,547,000	11,734,234	(1,812,766)	86.62
20	MAIGATARI	40,190,000	33,639,364	(6,550,636)	83.70
21	MALAM MADORI	12,955,000	7,307,029	(5,647,971)	56.40
22	MIGA	12,857,000	13,282,107	425,107	103.31
23	RINGIM	12,540,000	5,720,998	(6,819,002)	45.62
24	RONI	7,866,000	3,266,726	(4,599,274)	41.53
25	SULE TANKARKAR	11,763,000	2,896,320	(8,866,680)	24.62
26	TAURA	26,260,000	14,836,521	(11,423,479)	56.50
27	YANKWASHI	9,047,000	6,375,306	(2,671,694)	70.47
	TOTAL	429,504,500	255,949,743	(173,554,757)	59.59

1.2 BUDGET PERFORMANCE

The overall budget performance for the year ended 31st December, 2017 in respect of the consolidated Revenue and Expenditure of the twenty seven Local Government Councils of the state is summarized below;

REVENUE 2017

DESCRIPTION	ESTIMATED 2017	ACTUAL 2017	PERFORMANCE
STATUTORY ALLOCATION	42,344,567,507	35,355,760,256	83.50%
CAPITAL RECEIPT	6,811,220,163	4,658,365,271	68.39%
INTERNALLY GENERATED REVENUE	429,504,500	255,949,743	59.59%
TOTAL REVENUE	49,585,292,170	40,270,075,270	81.21%
EXPENDITURE			
RECURRENT EXPENDITURE	35,201,788,636	34,037,648,110	96.69%
CAPITAL EXPENDITURE	13,435,972,966	5,918,018,105	42.16%
TOTAL EXPENDITURE	48,637,761,602	39,955,666,215	78.25%

1.2.1 RECURRENT/ CAPITAL REVENUE

From the above table, a detailed analysis shows that a total sum of Forty Billion, Two Hundred and Seventy Million, Seventy Five Thousand, Two Hundred and Seventy Naira only (N40, 270,075,270) was received as total revenue comprising of Statutory Allocations, Capital Receipts and Internally Generated Revenue. The total revenue received from the Federation Account by the Jigawa state Local Government Councils represents 81.21% of the approved estimate. This could be attributed to the fall in the general prices of crude oil which is the major sources of the said Revenue.

1.2.2 RECURRENT EXPENDITURE

Our examination revealed that, Recurrent Expenditure incurred during the year ended 31st December, 2017 was Thirtyfour Billion, Thirty seven Million, Six Hundred and forty eight Thousand, One Hundred and ten Naira only (34,037,648,110). The expenditure comprises of both Personnel and Overhead (running) costs for the year 2017.

1.2.3 CAPITAL EXPENDITURE

A total sum of Five Billion, Nine Hundred and Eighteen Million, Eighteen Thousand, One Hundred and Five Naira only (N5, 918,018,105) was incurred as Capital Expenditure representing only 42.16% of the budgeted amount in respect of the twenty seven (27) Local Government Councils of the State.

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER 2017.

2.0 INTRODUCTION.

In compliance with the provisions of section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 as (amended) and section 92-99 of Jigawa State Local Government Law No. 7 of 2007 (as amended), I have examined the Accounts and Financial Statements of the twenty-seven (27) Local Government Councils of the State for the year ended 31ST December, 2017 in accordance with Public Finance (Control Management Act 1958), Model Financial Memoranda and Circular guidance.

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

2.1 GENERAL STATE OF THE ACCOUNTS AND RECORD KEEPING.

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

- (i) The main cashbooks and other Accounting books were not timely prepared.
- (ii) Bank Reconciliation Statements were in most cases not prepared by the Councils
- (iii) Most payment vouchers raised during the period were not having necessary documentary evidences to justify payments said to have been made.
- (iv) Some contracts/items said to have been supplied or executed could not be traced by the Audit in many cases.
- (v) Advances for the execution of works granted to some officers of the Councils were for some times not retired.
- (vi) Most payment vouchers presented were not checked by the Treasury checking officers and / or the Internal Auditors.
- (vii) All the Local Government Councils are not maintaining Fixed assets and Investment registers.
- (viii) Contrary to the policy of the present administration of having only one bank account by all tiers of Government (Treasury Single Account), all the Councils in the State are maintaining at least five (5) different bank Accounts.

2.2 AUDIT INSPECTION REPORTS AND LOCAL QUERIES.

Audit Inspection reports and Local queries were issued to the Councils on the lapses mentioned above in accordance with relevant rules and regulations. During the year queries worth the sum of Two billion, seven hundred and seventy six million, fourteen thousand and five naira (N2, 776, 014, 005. 00) were raised and issued to the Councils accordingly. The Councils responded to most of the queries issued to them of which we were able to resolve the sum of Two billion, One hundred and six million, Three hundred and forty four thousand, Five hundred and twenty seven Naira (N2, 106,344,527.00) thus leaving a balance of Six hundred and sixty nine million, Six hundred and sixty nine thousand, Four hundred and seventy eight Naira (N669, 669,478.00) which is yet to be cleared. There is tremendous improvement from the part of the Councils on this issue especially when compared with the results of the previous years which is commendable. Summary of the queries is hereby given as below.

JIGAWA STATE LOCAL GOVERNMENT COUNCILS SUMMARY OF AUDIT QUERIES FOR THE YEAR ENDED 31ST DECEMBER, 2017.

S/N	LOCAL GOVERNMENT	No. OF QUERIES	TOTAL AMOUNT INVOLVED	No. OF RESPONSE RECEIVED	AMOUNT INVOLVED / VERIFIED	AMOUNT RESOLVED	AMOUNT NOT RESOLVED (BALANCE)
1	AUYO	8	131,935,650	8	131,935,650	52,115,187	79,820,463
2	BABURA	10	7,479,000	10	7,479,000	7,479,000	Nil
3	BIRNIWA	10	161,076,261	10	161,076,261	161,076,261	Nil
4	BIRNIN KUDU	24	96,545,491	24	96,545,491	29,711,327	66,834,164
5	BUJI	21	300,726,252	21	300,726,252	226,991,826	73,734,425
6	DUTSE	11	71,154,800	11	71,154,800	56,057,145	15,097,655
7	GAGARAWA	19	106,418,773	19	106,418,773	69,565,577	36,852,196
8	GARKI	13	18,787,130	13	18,787,130	18,787,130	Nil
9	GWARAM	17	57,898,365	17	57,898,365	51,127,036	6,771,326
10	GUMEL	14	59,533,907	14	59,533,907	59,275,907	258,000
11	GURI	14	212,914,111	14	212,914,111	179,411,667	33,502,444
12	GWIWA	12	36,300,350	12	36,300,350	34,905,350	1,395,000
13	HADEJIA	15	65,072,360	15	65,072,360	65,072,360	Nil
14	JAHUN	28	199,714,789	28	199,714,789	141,941,041	57,773,748
15	KAFIN HAUSA	12	101,234,461	12	101,234,461	94,147,461	7,087,000
16	KAUGAMA	10	164,234,665	10	164,234,665	140,517,665	23,717,000
17	KAZAURE	10	29,019,770	10	29,019,770	27,619,563	1,400,207
18	KIRI KASAMMA	11	77,637,488	11	77,637,488	56,082,333	21,555,155
19	KIYAWA	15	102,290,252	15	102,290,252	76,519,026	25,771,226
20	MAIGATARI	14	96,337,722	14	96,337,722	30,528,158	65,809,564
21	MALAM MADORI	4	126,118,024	4	126,118,024	82,504,489	43,613,535
22	MIGA	17	266,110,026	17	266,110,026	163,557,856	102,552,170
23	RINGIM	22	12,632,344	22	12,632,344	12,632,344	Nil
24	RONI	9	27,818,076	9	27,818,076	26,699,876	1,118,200
25	SULE TANKARKAR	10	74,438,979	10	74,438,979	74,438,979	Nil
26	TAURA	6	4,390,000	6	4,390,000	4,390,000	Nil
27	YANKWASHI	16	168,194,959	16	168,194,959	163,188,959	5,006,000
	TOTAL	372	2,776,014,005	372	2,776,014,005	2,106,344,527	669,669,478

2.3COMPUTATION OF PENSION AND GRATUITIES.

It is indeed our mandate to compute all Pension and Gratuities files in respect of the staff of Local Government Councils, Local Education Authorities and the five (5) Emirate Councils of the State. A Total of One thousand and twenty nine (1029) number files were received from the Directorate of Salaries and Pension Administration which were treated and returned accordingly.

In the process of our work, it was noted that some of the retirees/deceased officers overstayed or owed the Councils some amounts given to them as vehicle loans which have not been fully settled. This has to be deducted from the benefits of the affected officers and return to the respective Local Government Councils. A total sum of Fifty one million, Four hundred and thirty thousand, Five hundred and thirty eight Naira (N51,430,538.00) was involved and is currently been held by the pension authorities. Below are the details

SUMMARY ANALYSIS OF GRATUITIES AND DEATH BENEFIT CLAIMS FOR THE YEAR ENDED 31ST DECEMBER, 2017

S/ N	LOCAL GOVT.	RECEIVED AND TREATED FILES			GRATUITY (GROSS)	DEDUCTON	GRATUITY PAYABLE	DEATH PENSION	TOTAL AMOUNT PAYABLE
		NO.	Retir ed	Dece ased	N	N	N	N	
1	AUYO	21	17	4	30,010,696	1,763,234	28,247,462	4,803,121	33,050,583
2	BABURA	49	39	10	61,111,472	2,266,520	58,844,952	5,910,708	64,755,660
3	BIRNIN KUDU	41	31	10	55,462,844,	1,806,464	53,656,380	13,435,456	67,091,836
4	BIRNIWA	33	25	8	26,992,018	1,870,627	25,121,391	7,065,968	32,187,359
5	BUJI	16	10	6	13,080,909	767,591	12,313,318	5,298,324	17,611,642
6	DUTSE	45	36	9	33,459,135	1,833,977	37,625,158	8,536,570	46,161,728
7	GAGARAWA	31	23	8	33,940,755	845,967	33,094,788	8,106,449	41,201,237
8	GARKI	35	26	9	42,705,494	2,437,233	40,358,261	8,282,038	48,640,299
9	GUMEL	43	32	11	55,960,280	1,377,807	54,582,473	7,115,348	61,697,821
10	GURI	19	12	7	19,433,587	3,117,121	16,316,466	6,451,285	22,767,751
11	GWARAM	46	32	14	35,916,667	1,605,899	34,310,768	13,968,423	48,279,191
12	GWIWA	24	22	2	26,632,233	1,756,190	24,876,043	3,920,820	28,796,863
13	HADEJIA	38	29	9	58,462,375	519,147	57,943,228	5,799,082	63,742,310
14	JAHUN	36	29	7	48,548,548	3,398,558	45,149,990	9,103,821	54,253,811
15	KAFIN HAUSA	59	40	19	67,324,439	3,123,427	64,201,012	19,455,970	83,656,982
16	KAUGAMA	39	26	13	40,303,230	825,368	39,477,862	7,479,903	46,957,765
17	KAZAURE	71	56	15	68,556,268	3,824,804	64,731,464	15,258,152	79,989,616
18	KIRIKASAMMA	50	34	16	54,947,270	1,475,978	53,471,292	16,477,281	69,948,573
19	KIYAWA	29	23	6	45,279,269	2,254,450	43,024,819	7,434,315	50,289,134
20	M/ MADORI	36	25	11	34,038,874	1,717,847	32,321,027	9,441,180	41,762,207
21	MAIGATARI	42	35	7	45,355,975	2,784,081	42,571,894	4,524,603	47,096,359
22	MIGA	10	7	3	14,906,465	1,221,408	13,585,057	5,765,894	19,450,951
23	RINGIM	44	27	17	41,300,431	1,383,627	39,916,804	13,164,449	53,081,253
24	RONI	51	34	17	49,475,032	2,015,987	47,459,045	11,109,425	58,568,470
25	S/TANKARKAR	51	38	13	65,037,772	2,377,383	62,660,339	19,091,016	81,751,356
26	TAURA	38	27	11	38,406,658	1,786,906	36,619,752	12,457,331	49,077,083
27	YANKWASHI	32	19	13	32,389,306	1,272,937	31,116,369	10,073,536	41,189,905
	TOTAL	1,029	754	275	1,083,575	51,430,538	1,093,597,414	259,530,468	1,353,057,745

2.4 LOCAL GOVERNMENT STATUTORY FUNDS.

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

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

2.5 INVESTMENTS.

In the course of our audit work, we were made to understand that, all the twenty seven (27) Local Government Councils of the State are having shares of Unity Bank PLC and Jigawa Saving and Loans Limited. The shares in the Unity Bank were purchased in August 2010 by the Ministry for Local Government while that of Jigawa Saving and Loans was paid for in December, 2014 as confirmed by the Registrars of the two banks.

Shares worth the sum of Three hundred and ten million Naira (N310, 000,000.00) and Two hundred and ninety nine million, One hundred and eighty seven thousand, Five hundred and forty Naira (N299, 187,540.00) were respectively paid purchased.

It was noted with dismay that the two investments were never reflected in the Financial Statements of the Councils to date. These are very serious lapses which could result to loss of the amount so invested by the Councils.

2.5 RECOMMENDATIONS

1. There is need for the Councils to be preparing all the necessary books and records within the stipulated time.
2. The amounts involved in Contracts/Works not executed are to be recovered and appropriate sanction taken on all concerned as contained in Chapter 39 of Model Financial Memoranda. The Directors Administration and General Services (DAGS) of Jahun and Miga Local Government Councils who acted as Administrators of the two Councils during the period should also be sanctioned accordingly this will serve as deterrent to others.
3. There is need for all the Councils to explore more ways of improving their Internally Generated Revenue rather than depending solely on Federal Allocations every month.
4. The Councils should also implement the Treasury single account System as adopted by both State and the Federal Government of Nigeria.
5. The Ministry for Local Government should as a matter of urgency trace all share Certificates of the two banks with a view of making Copies to the Councils so as to be reflected in their Financial Statements
6. All amounts, deducted from the benefits of the retired/Deceased officers are to be remitted back to the concerned Local Government Councils.

2.6 CONCLUSION.

I wish to conclude by expressing my appreciation to the Chairmen and Treasurers of the twenty seven (27) Local Government Councils for the cooperation given to us in carrying out our statutory responsibility.

My profound gratitude also goes to this Honourable House especially the Public Accounts Committee for their immeasurable support and good working relationship.

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



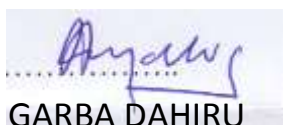
Abdulkadir Adahama Babura *F.C.N.A.*
Auditor-General (Local Government Councils),
Jigawa State.

AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



GARBA DAHIRU

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Auyo Local Government as at 31st December 2017 and its operations for the year ended on the date.



GARBA DAHIRU

Treasurer

Date: 18th October, 2018



HON.UMAR MUSA

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
AUYOLOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	AUYO	AUYO
CASHFLOW FROM OPERATING ACTIVITIES:	¶ YEAR 2017	YEAR 2016
Statutory Allocation	1,151,410,146.00	899,265,784.00
Capital Receipts	156,694,395.00	195,713,447.00
Internally Generated Rev (I G R)	6,162,918.00	4,434,043.00
Total Receipts	1,314,267,459.00	1,099,413,274.00
PAYMENTS:		
Office Of The Chairman	18,704,976.00	10,985,120.00
Office Of The Secretary	10,710,400.00	8,494,370.00
The Council	22,791,167.00	3,237,216.00
Personal Management	46,873,490.00	39,905,003.00
Finance And Supply	132,469,762.00	115,313,797.00
Education	584,437,185.00	565,137,677.00
Medical And Health	101,280,008.00	85,591,054.00
Agriculture & Natural Resources	29,178,927.00	28,930,264.00
Works And Housing	59,900,741.00	42,684,659.00
Traditional Office Holders	66,862,014.00	51,710,429.00
Social And Community Dev.	57,720,998.00	33,314,178.00
Total Payments	1,130,929,668	985,303,767.00
Net Cash Flow From Operating Activities.	183,337,791.00	114,109,507.00
Capital Expenditure	187,810,240.00	99,767,219.00
Net Cash Flow From Invest. Activities	(4,472,449.00)	14,342,288.00
Advances / Proceed From Loan	25,180,542.00	4,156,743.00
Deposit / Repayment of Loans	(9,353,477.00)	(198,126.00)
Bank overdraft	-	-
Cash flow from Fin Activities	15,827,085.00	3,958,617.00
Net Increase/Decrease in cash & its Equivalent	11,354,636.00	10,399,676.00
Cash &equivalent at 01/01/2017	10,676,604.00	276,928.00
Cash &equivalent at 31/12/2017	22,031,240.00	10,676,604.00

STATEMENT: 2
AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	22,031,240		10,676,604	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		22,031,240		10,676,604
NON-C/Assets:				
Investment	-		-	
Advance	13,605,444		38,785,986	
Total Non C/Assets		13,605,444	-	38,785,986
Total Assets		35,635,684		49,562,590
LESS LIABILITIES:				
Deposit	26,478,540		35,832,017	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors				
TOTAL LIABILITIES		26,478,540		35,832,017
Net Assets		9,158,144		13,630,573
		35,636,684		49,462,590

STATEMENT: 3
AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE(INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	AUYO	AUYO
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,151,410,146.00	1,122,694,810.00
Capital Receipt	156,694,395.00	336,192,963.00
Taxes	-	-
Rate	150,000.00	640,000.00
Local Licenses & Fees	4,236,102.00	2,444,874.00
Commercial Undertaking	311,550.00	1,570,390.00
Rent Of LGA Properties	260.500.00	817.00.00
Interest & Dividend	13,757.00	-
Grants	-	-
Miscellaneous	1,191,009.00	9,500.00
Total Revenue	1,314,267,459.00	1,464,369,558.00
Less Expenditure		
Office of the Chairman	18,704,976.00	12,303,806.00
Office of the Secretary	10,710,400.00	23,515,726.00
The Council	22,791,167.00	3,237,216.00
Personal Management	46,873,490.00	50,222,193.00
Finance & Supply	132,469,762.00	176,592,903.00
Education	584,437,185.00	736,398,857.00
Medical & Health	101,280,008.00	159,814,229.00
Agriculture& Natural Resources	29,178,927.00	35,391,375.00
Works & Housing	59,900,741.00	65,983,151.00
Traditional Office	66,862,014.00	61,831,695.00
Social/ Community Development	57,720,998.00	78,778,949.00
Capital Expenditure	187,810,240.00	65,221,944.00
Total Expenditure	1,318,739,908.00	1,475,292,047.00

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
GENERAL DISCLOSURES AND OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **STATUTORY ALLOCATIONS:** -The accounts of Auyo Local Government Council revealed that, asum of One Billion, Three Hundred and Eight Million, One Hundred and Four Thousand, Five Hundred and Forty One Naira Only (N1, 308,104,541) was received as Statutory Allocation, Valued Added Tax and other income from the Federation. The total amount received represents 79.46% of the approved estimated amount of One billion. Six hundred and forty six million, Two hundred and thirty one thousand, Three hundred Naira (N1, 646231, 300).

Recommendation:- The Local Government should improve sources of Internally Generated Revenue so as to bridge the gap of under collection from Federation account.

2. **Internally Generated Revenue:** -Atotal sum of Six Million, One Hundred and Sixty Two Thousand, Nine Hundred and Eighteen Naira only (N6, 162,918) was realized by the Local Government as Internally Generated Revenue.This represent only 44.41% of the budgeted Internally Generated Revenue of Thirteen, eight and seventy five thousand only (N13, 875,000).

Recommendation: - The Council should improve its strategies of revenue collections so as to bridge the gap between budgeted and actual collections.

3. **Bank Reconciliation Statements:-** We have observed that the three Bank accounts operated by the Council with Unity Bank Plc, Skye Bank Plc and UBA plc were not been reconciled. This is contrary to the provision of Financial Memoranda chapter 19 (23-24)

Recommendation: - The Local Government Council should be preparing Bank Reconciliation Statements of all the Banks accounts.

4. **Budget Performance.**The overall budget performance for the year ended 31ST December, 2017 in respect of the Revenue and Expenditure, is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	1,455,077,400	1,157,573,063	297,504,336	79.55%
CAPITAL REVENUE	205,028,900	156,694,395	48,334,505	76.42%
TOTAL REVENUE	1,660,106,300	1,314,267,459	345,838,841	79.16%
EXPENDITURE				
RECURRENT EXPENDITURE	1,221,748,815	1,130,929,668	90,819,147	92.56%
CAPITAL EXPENDITURE	455,941,918	187,810,240	268,131,678	41.19%
TOTAL EXPENDITURE	1,677,690,733	1,318,739,908	358,950,825	78.60%

5. **Total Revenue:-** From the above table, a detailed analysis shows that a sum of One billion, Three hundred and fourteen million, Two hundred and sixty seven thousand, Four hundred and fifty nine (N1,314,267,459) was received as total Revenue from the Federation account and Internally Generated Revenue representing 79.16% of the budgeted.

6. **Recurrent Expenditure:** - The total Recurrent Expenditure incurred during the year was One billion, one hundred and thirty million, Nine hundred and twenty nine thousand, SIX hundred and sixty eight Naira (N1, 130,929,668). This comprises of both Personnel and Overhead costs.

7. **Capital Expenditure:** - A sum of One Hundred and eighty seven million, Eight hundred and ten thousand, Two hundred forty Naira (N187, 810,240) only was incurred as Capital Expenditure representing 41.19% ofthe budgeted amount.

Recommendation: - **The Council should inculcate the culture of** spending more on Capital Projects for the general well-being of the community

BABURA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



ADAMU GONA MOHAMMED

Treasurer

Date :18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Babura Local Government as at 31st December 2017 and its operations for the year ended on the date.



ADAMU GONA MOHAMMED

Treasurer

Date: 18th October, 2018



HON.MUHAMMAD IBRAHIM

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	BABURA	BABURA
CASHFLOW FROM OPERATING ACTIVITIES:	YEAR 2017	YEAR 2016
Statutory Allocation	1,381,668,736.00	1,085,748,477.00
Capital Receipts	215,524,413.00	480,514,538.00
Internally Generated Rev (I G R)	12,404,940.00	10,176,094.00
Total Receipts	1,609,598,089.00	1,576,439,109.00
PAYMENTS:		
Office of The Chairman	13,902,132.00	9,405,976.00
Office of The Secretary	110,806,523.00	110,048,318.00
The Council	24,056,530.00	3,560,926.00
Personal Management	65,192,587.00	59,721,848.00
Finance And Supply	176,929,856.00	209,678,025.00
Education	635,030,881.00	658,437,903.00
Medical And Health	190,853,576.00	208,428,743.00
Agriculture & Natural Resources	44,692,491.00	50,685,756.00
Works And Housing	63,992,491.00	61,015,763.00
Traditional Office Holders	77,986,306.00	61,046,084.00
Social And Community Dev.	65,261,533.00	75,441,488.00
Total Payments	1,468,705,217.00	1,507,470,832.00
Net Cash Flow From Operating Activities.	140,892,872.00	68,968,277.00
Capital Expenditure	140,313,145.00	67,236,560.00
Net Cash Flow From Invest. Activities	579,727.00	1,731,717.00
Advance / Proceed from Loan/ Barrowing	(760,778.00)	1,378,260.00
Deposit / Repayments of Loans	293,574.00	(164,841)
Bank overdraft	-	-
Cash flow from Fin Activities	(467,198.00)	1,213,419.00
Net Increase/Decrease in cash & its Equivalent	112,529.00	518,298.00
Cash and equivalent at 01/01/2017	2,136,613.00	1,618,315.00
Cash and equivalent at 31/12/2017	2,249,142.00	2,136,613.00

STATEMENT: 2
BABURA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	2,249,142		2,136,613	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		2,249,142		2,136,613
NON-C/Assets:				
Investment	-		-	
Advance	6,871,679		6,110,907	
Total Non C/Assets		6,871,679		6,110,907
Total Assets		9,120,821		8,247,520
LESS LIABILITIES:				
Deposit	60,665,993		60,372,419	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		60,665,993		60,372,419
Net Assets		(51,545,172)		(52,124,899)
		9,120,821		8,247,520

STATEMENT: 3
BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	BABURA	BABURA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,381,668,73600	805,393,618.00
Capital Receipt	215,524,41300	243,637,146.00
Taxes	-	-
Rate	598,200.00	150,000.00
Local Licenses & Fees	4,760,030.00	964,750.00
Commercial Undertaking	6,133,210.00	407,680.00
Rent Of LGA Properties	7,500.00	48,500.00
Interest & Dividend	-	--
Grants	-	
Miscellaneous	906,000.00	10.000.00
Total Revenue	1,609,598,089.00	1,050,614,694.00
Less Expenditure		
Office of the Chairman	13,902,132.00	10,849,470.00
Office of the Secretary	110,806,523.00	11,361,532.00
The Council	24,056,730.00	3,614,035.00
Personal Management	65,192,587.00	62,431.005.00
Finance & Supply	176,929,856.00	188,680,351.00
Education	635,030,881.00	332,689,956.00
Medical & Health	190,853,576.00	161,021,867.00
Agriculture & Natural Resources	44,692,602.00	41,338,096.00
Works & Housing	63,992,491.00	56,510,882.00
Traditional Office	77,986,306.00	46,202,405.00
Social/ Community Development	65,261,533.00	68,613,873.00
Capital Expenditure	140,313,145.00	48,136,563.00
Total Expenditure	1,609,018,362.00	1,031,450,038.00

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:** -Examination of the Accounts of Babura Local Government Council revealed that a sum of One Billion, Five Hundred and Ninety Seven Million, One Hundred and Ninety Three Thousand, One Hundred and Forty Nine Naira only (N1,597,193,149) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount received represents 73.43% of the approved estimate amounting to Two billion, One hundred and seventy five million Naira (N2, 175,000,000).

Recommendation:- The Local Government should explore other sources of Internally Generated Revenue so as to bridge the gap of under collections from federation accounts.

2. **Internally Generated Revenue:** -A total of Twelve Million, Four Hundred and four Thousand, Nine Hundred and forty Naira only (N12, 404,940) was generated as Internal Revenue (IGR).

Recommendation: - The Local Government Council should improve on the collection of Internally Generated Revenue so as to compliment Federal Allocations.

3. **Bank Reconciliation Statements:-** Contrary to the provisions of Financial Memoranda chapter 19 (23-24), it was observed that the Council did not prepare bank Reconciliation Statements on all the Bank accounts maintained with Access Bank Plc, Micro-finance Bank Babura, Unity Bank Plc and Zenith Bank Plc.

Recommendation: - The Local Government council should prepare Bank Reconciliation Statements of all the Banks accounts as and when due.

4. **Budget performance** The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE	1,948,010,000	1,394,073,676	553,936,324	71.56%
CAPITAL REVENUE	243,000,000	215,524,413	27,475,587	88.69%
TOTAL REENUE.	2,191,010,000	1,609,598,089	581,411,911	73.46%
EXPENDITURE				
RECURRENT EXPENDITURE	1,615,115,409	1,468,705,217	146,410,192	90.93%
CAPITAL EXPENDITURE.	578,939,925	140,313,145	438,626,780	24.24%
TOTAL EXPENDITURE	2,194,055,334	1,609,018,362	585,036,972	73.34%

- (i) **Total Revenue:** - From the above table a detail analysis shows that a sum of One Billion, Six Hundred and nine Million, Five Hundred and ninety eight Thousand, Eighty nine Naira only (N1, 609,598,089) was received as total Revenue from Federation Account and Internally Generated Revenue representing 73.46%.
- (ii) **Recurrent Expenditure:** - The total Recurrent Expenditure incurred during the year under review was One Billion, Four hundred and sixty eightmillion, Seven hundred and five thousand,Two hundred and seventeen Naira (N1, 468,705,217) only. The amount comprises of both Personnel and Overhead costs.
- (iii) **Capital Expenditure:-** A total sum of One hundred and forty million, Three hundred and thirteen thousand, One hundred and forty five Naira (N140,313,145) was incurred as Capital Expenditure which represents only 24.24% of the budgeted amountof Five hundred and Seventy eight million, Nine hundred and thirty nine thousand, Nine hundred and twenty five Naira (N578,939,925).

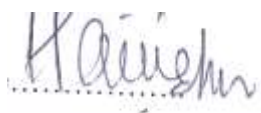
Recommendation:- Efforts should be made to curtail spending on recurrent expenditure and shift same to Capital Expenditure in order to improve the economic and social well-being of the community.

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

Responsibility for Financial Statements

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



BASHIR USMAN

Treasurer

Date:18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as amended.

In our opinion, these financial statements fairly reflect the financial position of Birnin Kudu Local Government as at 31st December 2017 and its operations for the year ended on the date.



BASHIR USMAN

Treasurer

Date:18th October, 2018



HON. MUHAMMAD SANI A.

Chairman

Date:18th October, 2018

STATEMENT ONE (1)
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	BIRNIN KUDU	BIRNIN KUDU
CASHFLOW FROM OPERATING ACTIVITIES:	YEAR 2017	YEAR 2016
Statutory Allocation	1,635,941,649.00	1,249,046,123.00
Capital Receipts	177,117,218.00	247,145,550.00
Locally Generated Rev (I G R)	17,199,406.00	5,264,452.00
Total Receipts	1,830,258,273.00	1,510,456,125.00
PAYMENTS:		
Office of The Chairman	8,461,372.00	12,435,432.00
Office of The Secretary	89,856,612.00	79,035,238.00
The Council	15,592,043.00	3,810,938.00
Personal Management	65,444,318.00	60,022,520.00
Finance And Supply	172,606,822.00	155,603,730.00
Education	601,720,840.00	577,455,892.00
Medical And Health	167,718,011.00	180,050,400.00
Agriculture & Natural Resources	40,320,357.00	42,809,761.00
Works And Housing	94,840,675.00	77,968,655.00
Traditional Office Holders	96,079,213.00	75,169,650.00
Social & Community Development	80,791,115.00	82,396,368.00
Total Payments	1,433,723,378.00	1,346,758,584.00
Net Cash Flow From Operating Activities.	396,534,895.00	154,697,541.00
Capital Expenditure	394,813,050.00	196,728,576.00
Net Cash Flow From Invest. Activities	1,711,845.00	(42,031,035.00)
Advances / Proceed from Loan/ Barrowing	11,074,232.00	694,137.00
Deposit / Repayment of Loans	6,040,125.00	(1,122,101.00)
Bank overdraft	-	-
Cash flow from Fin Activities	17,114,357.00	(427,964.00)
Net Increase/Decrease in cash & its Equivalent	18,826,202.00	(41,603,071.00)
Cash & equivalent at 01/01/2017	5,465,194.00	47,068,265.00
Cash and equivalent at 31/12/2017	2,291,396.00	5,465,194.00

STATEMENT: 2
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	24,291,396		5,465,194	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		24,291,396		5,465,194
NON-C/Assets:				
Investment	-		-	
Advance	14,892,556		25,966,788	
Total Non C/Assets		14,892,556		25,966,788
Total Assets		39,183,952		31,431,982
LESS LIABILITIES:				
Deposit	104,584,340		98,544,215	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		104,584,340		98,544,215
Net Assets		(65,400,388)		(67,544,215)
		939,182,952		31,431,982

STATEMENT: 3
BIRNINKUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT	BIRNIN KUDU	BIRNIN KUDU
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,635,941,649.00	1,249,046,123.00
Capital Receipt	177,117,218.00	247,145,550.00
Taxes	-	-
Rate	1,145,000.00	570,050.00
Local Licenses & Fees	9,200,515.00	2,535,472.00
Commercial Undertaking	1,823,725.00	1,454,886.00
Rent Of LGA Properties	4,336,500.00	245,000.00
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	693,666.00	459,044.00
Total Revenue	1,830,258,273.00	1,510,456,125.00
Less Expenditure		
Office of the Chairman	8,461,372.00	12,435,432.00
Office of the Secretary	89,858,612.00	79,035,238.00
The Council	15,892,043.00	3,810,938.00
Personal Management	65,444,318.00	60,022,520.00
Finance & Supply	172,606,822.00	155,603,730.00
Education	601,720,840.00	577,455,892.00
Medical & Health	167,718,011.00	180,050,400.00
Agriculture & Natural Resources	40,320,357.00	42,809,761.00
Works & Housing	94,840,675.00	77,968,655.00
Traditional Office	96,079,213.00	75,169,650.00
Social/ Community Development	80,791,115.00	82,396,368.00
Capital Expenditure	394,813,050.00	196,728,576.00
Total Expenditure	1,828,546,428.00	1,543,487,160.00

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-**The accounts of Birnin Kudu Local Government Council revealed that, a total sum of One Billion, Eight Hundred and Thirteen Million, Fifty Eight Thousand, Eight Hundred and Sixty Seven Naira only (N1,813,058,867) was received as Statutory Allocation, Value Added Tax and other Income from the Federation Account. This represents 79.45% of the approved estimated amount of Two billion, two hundred and eighty two million Naira (N2, 282,000,000).

Recommendation:- The Local Government should improve sources of Internal Revenue so as to enable the Council to execute more projects.

2. **Internally Generated Revenue:-** A total sum of Seventeen Million, One Hundred and Ninety Nine Thousand, Four Hundred and Six Naira only (N17, 199,406) was generated by the Council's Internal Revenue (IGR) against the sum of Fifteen million; sixty five thousand Naira budgeted for the year.

Recommendation:- There is need for proper budget projections especially on Internal Revenue as amount proposed was too small for the year considering the Revenue potentials of the Council.

3. **Bank Reconciliation Statements:-** We have observed that the Local Government Council has not prepared bank Reconciliation Statement in respect of all of the seven Bank accounts it operates with Unity Bank Plc, Fidelity Bank Plc and Zenith Bank Plc. This is contrary to the provisions of Financial Memoranda chapter 19(23-24)

Recommendation:- The Local Government council should prepare Bank Reconciliation Statement of all the Banks accounts for the period under review.

4. **Budget performance:-** The overall budget performance for the year ended 31st December, 2017 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE	2,067,065,000	1,653,141,055	413,923,945	79.97%
CAPITAL REVENUE	230,000,000	177,117,218	52,882,782	77.01%
TOTAL REVENUE	2,297,065,000	1,830,258,273	466,806,727	79.67%
EXPENDITURE				
RECURRENT EXPENDITURE	1,581,829,071	1,433,733,378	148,095,693	90.63%
CAPITAL EXPENDITURE	766,971,401	394,813,050	372,158,351	51.47%
TOTAL EXPENDITURE	2,348,800,472	1,828,546,428	520,254,044	77.85%

- (i) **Total Revenue:-** A detail analysis shows that, a total sum of One Billion, Eight Hundred and thirty Million, Two Hundred and fifty eight Thousand, Two Hundred and seventy three Naira only (N1,830,258,273) was received as total revenue from Federation Account and Internally Generated Revenue representing 79.67% of the budgeted amount.
- (ii) **Recurrent Expenditure:-** The total Recurrent Expenditure incurred during the year under review was One billion, Four hundred and thirty three million, Seven hundred and thirty three thousand, Three hundred and seventy eight Naira (N1, 433,733,378.) only. This comprises of both Personnel and Overhead costs.
- (iii) **Capital Expenditure:-** A total sum of Three hundred and ninety four million, Eight hundred and thirteen thousand, Fifty Naira (N394,813,050) was incurred as Capital Expenditure which represents 51.47% of the budgeted amount of Seven hundred and sixty six million, Nine hundred and seventy one thousand, Four hundred and one Naira (N766,971,401).

Recommendation:- Efforts should be made to curtail spending on Recurrent Expenditure and shift same to Capital Expenditure in order to improve the economic and social well-being of the populace.

BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



AHMED M. DANKAKALE

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Birniwa Local Government as at 31st December 2017 and its operations for the year ended on the date.



AHMED M. DANKAKALE

Treasurer

Date: 18th October, 2018



HON. MOHAMMED JAJI

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	BIRNIWA	BIRNIWA
CASHFLOW FROM OPERATING ACTIVITIES:	YEAR 2017	YEAR 2016
Statutory Allocation	1,228,788,990.00	860,192,152.00
Capital Receipts	133,968,470.00	139,488,417.00
Internally Generated Rev (I G R)	12,954,700.00	16,055,580.00
Total Receipts	1,375,712,160.00	876,247,732.00
PAYMENTS:		
Office of The Chairman	17,882,233.00	20,133,333.00
Office of The Secretary	8,453,621.00	11,134,136.00
The Council	19,305,625.00	5,160,938.00
Personal Management	56,057,677.00	57,447,638.00
Finance And Supply	135,341,678.00	120,702,580.00
Education	441,746,752.00	417,856,528.00
Medical And Health	107,699,183.00	93,728,856.00
Agriculture & Natural Resources	26,098,535.00	20,375,521.00
Works And Housing	55,705,025.00	50,910,346.00
Traditional Office Holders	66,294,389.00	56,291,753.00
Social And Community Dev.	44,594,737.00	46,164,827.00
Total Payments	979,179,455.00	899,906,456.00
Net Cash Flow From Operating Activities.	396,532,705.00	115,826,693.00
Capital Expenditure	384,346,443.00	126,622,767.00
Net Cash Flow From Invest. Activities	12,186,262.00	10,760,074.00
Advances / Proceed from Loan/ Barrowing	226,225.00	(6,628,108.00)
Deposit / Repayment of Loans	46,518.00	(695,591.00)
Bank overdraft	-	-
Cash flow from Financial Activities	179,707.00	7,323,699.00
Net Increase/Decrease in cash & its Equivalent	12,365,969.00	(3,472,375.00)
Cash and equivalent at 01/01/2017	12,394,667.00	15,867,042.00
Cash and equivalent at 31/12/2017	24,760,636.00	12,394,667.00

STATEMENT: 2
BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	24,760,636		12,394,677	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		24,760,636		12,394,677
NON-C/Assets:				
Investment	-		-	
Advance	5,655,220		5,881,445	
Total Non C/Assets		5,655,220	-	5,881,445
Total Assets		30,415,856		18,276,112
LESS LIABILITIES:				
Deposit	26,404,977		26,451,495	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		26,404,977		26,451,495
Net Assets		4,010,879		(8,175,383)
		30,415,856		18,276,112

STATEMENT: 3
BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	BIRNIWA	BIRNIWA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,228,788,990.00	860,192,152.00
Capital Receipt	133,968,470.00	139,488,417.00
Taxes	-	-
Rate	680,000.00	831,000.00
Local Licenses & Fees	9,236,700.00	11,727,260.00
Commercial Undertaking	1,738,000.00	3,466,320.00
Rent of LG Properties	1,300,000.00	31,000.00
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	-	860,192,152.00
Total Revenue	1,375,712,160.00	876,247,732.00
Less Expenditure		
Office of the Chairman	17,882,233.00	20,133,333.00
Office of the Secretary	8,453,621.00	11,134,136.00
The Council	19,305,625.00	5,160,938.00
Personal Management	56,057,677.00	57,447,638.00
Finance & Supply	135,341,678.00	120,702,580.00
Education	441,746,752.00	417,856,528.00
Medical & Health	107,699,183.00	93,728,856.00
Agriculture Natural Resources	26,098,535.00	20,375,521.00
Works & Housing	55,705,025.00	50,910,346.00
Traditional Office	66,294,389.00	56,291,753.00
Social/ Community Development	44,594,737.00	46,164,827.00
Capital Expenditure	384,346,443.00	126,622,767.00
Total Expenditure	1,363,525,898.00	1,026,529,223.00

**BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE,
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017**

1. **Statutory Allocation:**The accounts of Birniwa Local Government Council revealed that, asum of One Billion, Three Hundred and sixty two Million, Seven Hundred and fifty seven Thousand, Four Hundred and sixty Naira only (N1, 362,757,460) was received as Statutory Allocation, Value Added Tax and other Incomesfrom the Federation Account. The total amount received represents 82.29% of the approved estimate of One billion, six hundred and fifty six million Naira (N1, 656,000,000).

Recommendation: - The Local Government should put more effort on Internal Revenue generation so as to meet the short fall from Federation Accounts.

2. **Internally Generated Revenue:-** A total Twelve Million, Nine Hundred and fifty four Thousand, SevenHundred Naira only (N12,954,700) was realised by the Council as Internal Revenue (IGR) which represents 68.32% of the budgeted figure of Eighteen Million, Nine Hundred and sixty Thousand naira only (N18,960,000)

Recommendation: - This clearly shows that, there is weakness on the Internal Revenue collection. It is recommended that the Local Government should explore more ways of revenue collection in order to bridge that gap between the budgeted and actual collection.

3. **Bank Reconciliation Statements:-** Contrary to the provisions of Financial Memoranda chapter 19 (23-24)it was observed that the Council have not prepare bank Reconciliation Statement for all the accounts it operates with Eco Bank Plc, First Bank Plc and Unity Bank Plc.

Recommendation: - The Local Government Council should ensure that Bank Reconciliation Statement of all theaccounts are prepared as and when due.

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	1,515,960,000	1,241,743,690	274,216,310	81.91%
CAPITAL REVENUE.	159,000,000	133,968,470	25,031,530	84.25%
TOTAL REVENUE.	1,674,960,000	1,375,712,160	299,247,840	82.13%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,134,707,161	979,179,455	155,527,706	86.29%
CAPITAL EXPENDITURE.	622,791,950	384,346,443	238,445,507	61.72%
TOTAL EXPENDITURE.	1,757,499,111	1,363,525,898	393,973,213	77.58%

- (i) **Total Revenue:** - From the above table, a detail analysis shows that a total sum of One Billion, Three Hundred and seventy five Million, Seven Hundred and twelve Thousand, One Hundred and sixty Naira only (N1, 375,712,160) was received as total revenue from Federation Account and Internally Generated Revenue representing 82.13% of the budgeted amount.
- (ii) **RecurrentExpenditure:** -Thetotal Recurrent Expenditure incurred during the year under review was Nine hundred and seventy nine million, One hundred and seventy nine thousand, Four hundred and fifty five Naira (N979, 179,455) only. This comprises of both Personnelland Overhead costs.
- (iii) **Capital Expenditure:-** A total sum of Three hundred and eighty four million, Three hundred and forty six thousand, Four hundred and forty three Naira (N384, 346,443) was incurred as Capital Expenditure which represents 61.72% of the budgeted amountof Six hundred and twenty two million, Seven hundred and ninety one thousand, Nine hundred and fifty Naira (N622,791,950).

Recommendation:-Efforts should be made to reduce much spending on recurrent expenditure and shift same to Capital Projects in order to improve the economic and social well-being of the populace.

BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



AHMED ADO

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

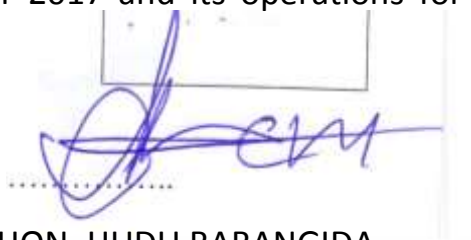
In our opinion, these financial statements fairly reflect the financial position of Buji Local Government as at 31st December 2017 and its operations for the year ended on the date.



AHMED ADO

Treasurer

Date: 18th October, 2018



HON. HUDU BABANGIDA

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASHFLOWSTATEMENT FOR THE ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	BUJI	BUJI
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,011,342,484.00	776,460,166.00
Capital Receipts	110,241,982.00	150,449,887.00
Internally Generated Rev (I G R)	7,205,128.00	896,321.00
Total Receipts	1,128,789,594.00	927,806,374.00
PAYMENTS:		
Office of The Chairman	12,135,722.00	9,309,802.00
Office of The Secretary	19,608,756.00	17,863,609.00
The Council	18,024,235.00	7,880,314.00
Personal Management	64,397,119.00	63,261,131.00
Finance And Supply	103,426,441.00	113,820,914.00
Education	346,507,148.00	320,800,730.00
Medical And Health	87,787,227.00	109,321,482.00
Agriculture & Natural Resources	39,112,215.00	35,718,957.00
Works And Housing	67,811,000.00	57,855,747.00
Traditional Office Holders	61,606,791.00	48,157,112.00
Social And Community Dev.	55,885,903.00	62,312,486.00
Total Payments	876,304,557.00	846,302,284.00
Net Cash Flow From Operating Activities.	252,485,037.00	81,504,090.00
Capital Expenditure	242,793,362.00	60,482,162.00
Net Cash Flow From Invest. Act	9,691,675.00	21,021,928.00
Advances / Proceed From Loan/ Barrowing	2,120,940.00	4,251,733.00
Deposit / Repayment off Loans	696,407.00	753,581.00
Bank overdraft		
Cash flow from Fin Activities	1,817,347.00	5,005,314.00
Net Increase/Decrease in cash & its Equivalent	11,509,022.00	16,016,614.00
Cash and equivalent at 01/01/2017	16,539,229.00	522,615.00
Cash and equivalent at 31/12/2017	28,048,251.00	16,539,229.00

STATEMENT: 2
BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	28,048,251		16,539,229	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		28,048,251		16,539,229
NON-C/Assets:				
Investment				
Advance	17,797,314		18,918,254	
Total Non C/Assets		17,797,314		18,918,254
Total Assets		45,845,565		35,457,483
LESS LIABILITIES:				
Deposit	33,704,744		33,008,337	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		33,704,744		33,008,337
Net Assets		12,140,821		2,449,146
		45,845,565		35,457,483

STATEMENT: 3
BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	BUJI	BUJI
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,011,342,484.00	776,460,166.00
Capital Receipt	110,241,982.00	150,449,887.00
Taxes	-	-
Rate	90.,000.00	70,000.00
Local Licenses & Fees	6,259,654.00	185,006.00
Commercial Undertaking	585,320.00	544,895.00
Rent Of LGA Properties	122,400.00	-
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	147,754.00	95,766.00
Total Revenue	1,128,789,594.00	927,806,374.00
Less Expenditure		
Office of the Chairman	12,135,722.00	9,309,802.00
Office of the Secretary	19,608,756.00	17,863,609.00
The Council	18,024,235.00	7,880,314.00
Personal Management	64,397,119.00	63,261,131.00
Finance & Supply	103,426,441.00	113,820,914.00
Education	346,509,148.00	320,800,730.00
Medical & Health	87,787,227.00	109,321,482.00
Agriculture & Natural Resources	39,112,215.00	35,718,957.00
Works & Housing	67,811,000.00	57,855,747.00
Traditional Office	61,606,791.00	48,157,112.00
Social/ Community Development	55,885,903.00	62,312,486.00
Capital Expenditure	242,793,362.00	60,482,162.00
Total Expenditure	1,119,097,919.00	906,784,446.00

**BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE,
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017**

1. **Statutory Allocation:-**The accounts of Buji Local Government Council revealed that, a sum of One Billion, One Hundred and twenty one Million, Five Hundred and eighty four Thousand, Four Hundred and sixty six Naira only (N1, 121,584,466) was received as Statutory Allocation, Value Added Tax and other Income from the Federation Account. The amount represents 70.67% of the approved estimate amounting to One billion, five hundred and eighty seven million Naira (N1, 587,000,000).

Recommendation:- The Local Government should explore other sources of Internal Revenue to complement receipt from Federation Accounts.

2. **Internally Generated Revenue:-**A total sum of Seven Million, Two Hundred and five Thousand, One Hundred and twenty eight Naira only (N7, 205,128) was generated by the Council as Internal Revenue (IGR). This represents 50.02% of the budgeted amount of Fourteen Million, Four Hundred and four Thousand naira only (N14,404,000)

Recommendation:- This clearly shows that, there is short fall on the Internal Revenue collection, It is recommended that the Local Government should explore more efficient ways of revenue collection in order to bridge the gap between the budgeted and actual collections.

3. **Bank Reconciliation Statements:-**The Council havenot prepared Bank Reconciliation Statements for all the five Bank accounts maintained with Eco bank Plc, UBA Plc and Unity Bank Plc. This action is contrary to the provision of Financial Memoranda chapter 19(23-24)

Recommendation:- The Council should prepare Bank Reconciliation Statement of all the Banks accounts as and when due in accordance with the rules provided.

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	1,216,404,000	1,018,547,612	197,856,386	83.73%
CAPITAL REVENUE.	385,000,000	110,241,982	274,758,018	28.63%
TOTAL REVENUE.	1,601,404,000	1,128,789,594	472,614,406	70.49%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,010,425,585	876,304,557	134,121,028	87.72%
CAPITAL EXPENDITURE.	646,383,252	242,793,362	403,585,890	37.56%
TOTAL EXPENDITURE.	1,656,808,837	1,119,097,919	537,710,918	67.54%

- (i) **Total Revenue:** - A detail analysis shows that, a sum of One Billion, One Hundred and twenty eight Million, Seven Hundred and eighty nine Thousand, Five Hundred and ninety four Naira only (N1, 128,789,594) was received as total revenue from Federation Account and Internally Generated Revenue representing 70.49% of the budgeted amount. This may be attributed to a decline in petroleum prices globally.
- (ii) **Recurrent Expenditure:** - The total Recurrent Expenditure incurred was Eight hundred and seventy six million, three hundred and four thousand, Five hundred and fifty seven Naira only (N876, 304,557). This includes both Personnel and Overhead costs.
- (iii) **Capital Expenditure:** - A sum of Two hundred and forty two Million, Seven hundred and ninety three thousand, Three hundred and sixty two Naira (N242, 793,362) was incurred as Capital Expenditure which represents only 37.56% of the budgeted amount.

Recommendation: - Efforts should be made to curtail spending on Recurrent Expenditure and shift the same to Capital Expenditure in order to provide economic and social services to the populace.

DUTSE LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



MUHAMMED GUDAJI

Treasurer

Date: 18th October,2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Dutse Local Government as at 31st December 2017 and its operations for the year ended on the date.



MUHAMMED GUDAJI

Treasurer

Date:18th October,2018



HON.ADAMU ALIYU

Chairman

Date :18th October,2018

STATEMENT ONE (1)
DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	DUTSE	DUTSE
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,632,595,854.00	1,165,382,272.00
Capital Receipts	195,536,857.00	402,747,346.00
Locally Generated Rev (I G R)	17,543,728.00	13,646,699.0
Total Receipts	1,845,676,439.00	1,581,776,317.00
PAYMENTS:		
Office of The Chairman	13,729,025.00	14,423,590.00
Office of The Secretary	9,335,487.00	7,050,098.00
The Council	14,678,725.00	3,560,938.00
Personal Management	58,960,613.00	51,565,938.00
Finance And Supply	208,411,898.00	124,509,306.00
Education	954,730,078.00	882,687,435.00
Medical And Health	162,904,078.00	166,141,889.00
Agriculture & Natural Resources	36,968,270.00	40,349,659.00
Works And Housing	35,706,032.00	32,228,534.00
Traditional Office Holders	85,853,692.00	60,831,706.00
Social And Community Dev.	53,795,489.00	43,860,097.00
Total Payments	1,635,076,716.00	1,427,209,171.00
Net Cash Flow From Operating Activities.	210,599,723.00	154,567,146.00
Capital Expenditure	184,810,449.00	155,142,022.00
Net Cash Flow From Invest. Act	25,789,274.00	(574,876.00)
Advances / Proceed From Loan/ Barrowing	(25,897,815.00)	(271,917.00)
Deposit / Repayment Of Loans	(511.00)	171,746.00
Bank overdraft		
Cash flow from Fin Activities	(25,681,244.00)	443,657.00
Net Increase/Decrease in cash & its Equivalent	(108,030.00)	(131,219.00)
Cash and equivalent at 01/01/2017	189,118.00	320,337.00
Cash and equivalent at 31/12/2017	81,088.00	189,118.00

STATEMENT: 2
DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	81,088		189,118	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		81,088		189,118
NON-C/Assets:				
Investment	-		-	
Advance	68,687,265		42,789,450	
Total Non C/Assets		68,687,265		42,789,450
Total Assets		68,768,265		42,978,568
LESS LIABILITIES:				
Deposit	56,003,090		56,002,576	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		56,003,090		56,002,576
Net Assets		12,765,265		(13,002,011)
		68,768,353		42,978,568

STATEMENT: 3
DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVERNMENT	DUTSE	DUTSE
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,632,595,854.00	1,165,382,272.00
Capital Receipt	195,536,857.00	402,747,346.00
Taxes	-	-
Rate	8,006,000.00	8,644,000.00
Local Licenses & Fees	6,573,800.00	1,665,828.00
Commercial Undertaking	1,563,485.00	1,954,476.00
Rent Of LGA Property	385,000.00	711,500.00
Interest & Dividend	1,943.00	395,060.00
Grants	-	-
Miscellaneous	1,013,500.00	275,835.00
Total Revenue	1,845,676,439.00	1,581,776,317.00
Less Expenditure		
Office of the Chairman	13,729,025.00	14,423,590.00
Office of the Secretary	9,335,487.00	7,050,098.00
The Council	14,678,725.00	3,560,938.00
Personal Management	58,960,613.00	51,565,938.00
Finance & Supply	208,411,898.00	124,509,306.00
Education	954,730,078.00	882,687,435.00
Medical & Health	162,904,407.00	166,141,889.00
Agriculture & Natural Resources	36,968,270.00	40,349,659.00
Works & Housing	35,709,032.00	32,228,534.00
Traditional Office	85,853,692.00	60,831,706.00
Social/ Community Development	53,795,489.00	43,860,097.00
Capital Expenditure	184,810,449.00	155,142,022.00
Total Expenditure	1,819,887,165.00	1,582,351,193.00

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-**The accounts of Dutse Local Government Council revealed that, a total sum of One Billion, Eight Hundred and twenty eight Million, One Hundred and thirty two Thousand, Seven Hundred and eleven Naira only (N1,828,132,711) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount received represents 90.04% of the approved estimate of Two billion, Thirty million, Three hundred and thirty thousand, six hundred and fifty Naira (N2, 030,330,650).
2. **Internally Generated Revenue:** - A sum of Seventeen Million, Five Hundred and Forty Three Thousand, Seven Hundred and Twenty Eight Naira only (N17, 543,728) was generated by the Local Government as Internal Revenue (IGR) which represents 81.98% of the budgeted amount.

Recommendation:- The Council should curtail over defending on Federation Allocation by exploring other sources of Internal Revenue generation.

3. **Bank Reconciliation Statements:-** The Local Government Council operates four Bank accounts with Eco Bank Plc, Unity Bank Plc and Zenith Bank Plc. The Council prepared Bank Reconciliation Statements in respect of all the four Bank accounts during the period under review.

Recommendation:- The Local Government council should maintain the habit as this will make the preparation of Annual Financial Statements very easy at the end of the accounting year.

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE	1,862,593,130	1,650,139,582	212,453,548	88.59%
CAPITAL REVENUE.	189,137,520	195,536,857	6,399,337	103.38%
TOTAL REVENUE.	2,051,730,650	1,845,676,439	206,054,211	89.95%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,625,265,255	1,635,076,716	9,811,461	100.61%
CAPITAL EXPENDITUR.	430,820,203	184,810,449	246,009,754	42.89%
TOTAL EXPENDITURE.	2,056,085,458	1,819,887,165	236,198,293	88.51%

- (i) **Total Revenue:-** From the above table a detail analysis shows that, a total sum of One Billion, Eight Hundred and forty five Million, Six Hundred and seventy six Thousand, Four Hundred and thirty nine Naira only (N1,845,676,439) was received as total revenue from Federation Account and Internally Generated Revenue representing 89.95% of the budgeted. This could be attributed to declining crude petroleum prices globally.
- (ii) **Recurrent Expenditure:** The total Recurrent Expenditure incurred during the year under review was One billion, six hundred and thirty five million, Seventy six thousand, Seven hundred and sixteen Naira (N1,635,076,716) . This is made up of Personnel and Overhead costs.
- (iii) **Capital Expenditure:-** A total sum of One hundred and eighty four million, Eight hundred and ten thousand, Four Hundred and forty nine Naira (N184,810,449) was incurred as Capital Expenditure which represents only 42.89% of the budgeted amount.

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

GAGARAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



ALIYU BABAN YAYA

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Gagarawa Local Government as at 31st December 2017 and its operations for the year ended on the date.



ALIYU BABAN YAYA

Treasurer

Date: 18th October, 2018



HON. IBRAHIM YAU

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	GAGARAWA	GAGARAWA
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,077,077,228.00	829,259,399.00
Capital Receipts	139,315,351.00	164,335,845.00
Internally Generated Rev (I G R)	4,793,301.00	3,200,301.00
Total Receipts	1,221,185,880.00	996,795,925.00
PAYMENTS:		
Office of The Chairman	7,526,985.00	15,888,404.00
Office of The Secretary	18,402,419.00	15,065,743.00
The Council	17,271,336.00	5,678,833.00
Personal Management	50,914,539.00	44,871,107.00
Finance And Supply	126,688,860.00	119,316,630.00
Education	399,370,578.00	380,930,077.00
Medical And Health	111,549,332.00	118,173,441.00
Agriculture & Natural Resources	33,626,352.00	41,522,207.00
Works And Housing	46,729,052.00	47,051,659.00
Traditional Office Holders	58,231,120.00	48,365,744.00
Social And Community Dev.	61,826,456.00	65,884,693.00
Total Payments	932,137,027.00	902,748,538.00
Net Cash Flow From Operating Activities.	289,048,851.00	94,047,387.00
Capital Expenditure	270,245,709.00	76,693,071.00
Net Cash Flow From Invest. Act	18,803,142.00	17,354,316.00
Advances / Proceed from Loan/ Barrowing	(6,201,732.00)	3,711,521.00
Deposit / Repayment of Loans	344,009.00	(398,443.00)
Bank overdraft	-	-
Cash flow from Fin Activities	(5,857,723.00)	(3,313,078.00)
Net Increase/Decrease in cash & its Equivalent	12,942,419.00	14,041,238.00
Cash and equivalent at 01/01/2017	14,508,257.00	467,019.00
Cash and equivalent at 31/12/2017	27,453,676.00	14,508,257.00

STATEMENT: 2
GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	27,453,676		14,508,257	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets				
NON-C/Assets:		27,453,676		14,508,257
Investment	-		-	
Advance	62,916,902		56,715,170	
Total Non C/Assets		62,916,902		56,715,170
Total Assets		90,370,578		71,223,427
LESS LIABILITIES:				
Deposit	56,002,573		55,658,564	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		56,002,573		55,658,564
Net Assets		34,368,005		15,564,863
		90,370,578		71,223,427

STATEMENT: 3
GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	GAGARAWA	GAGARAWA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,077,077,228.00	829,259,399.00
Capital Receipt	139,315,351.00	164,335,845.00
Taxes	-	-
Rate	80,000.00	370,000.00
Local Licenses & Fees	3,967,963.00	2,266,078.00
Commercial Undertaking	77,500.00	298,840.00
Rent on LGA Properties	-	250,000.00
Interest & Dividend	16,765.00	15,763.00
Grants	-	-
Miscellaneous	651,073.00	-
Total Revenue	1,221,185,880.00	996,795,925.00
Less Expenditure		
Office of the Chairman	7,526,985.00	15,888,404.00
Office of the Secretary	18,402,419.00	15,065,743.00
The Council	17,271,336.00	5,678,833.00
Personal Management	50,914,539.00	44,871,107.00
Finance & Supply	126,688,860.00	119,316,630.00
Education	399,370,578.00	380,930,077.00
Medical & Health	111,549,332.00	118,173,441.00
Agriculture Natural Resources	33,626,352.00	41,522,207.00
Works & Housing	46,729,052.00	47,051,659.00
Traditional Office	58,231,120.00	48,365,744.00
Social/ Community Development	61,826,456.00	65,884,693.00
Capital Expenditure	270,245,709.00	76,693,071.00
Total Expenditure	1,202,382,738.00	976,441,609.00

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-**The account of Gagarawa Local Government Council revealed that, a total sum of One Billion, Two Hundred and Sixteen Million, Three Hundred and ninety two Thousand, Five Hundred and seventy nine naira only (N1,216,392,579) was received as a Statutory Allocation, Value Added Tax and other Income from the Federation Accounts. The total received represents 76.4% of the approved estimated amount of One billion, Five hundred and ninety two million, Oneand twenty nine thousand, Two hundred and forty Naira(N1, 592,129,240).
2. **Internally Generated Revenue:-**The sum of Four Million, Seven Hundred and ninety three Thousand, Three Hundred and one naira only (N4,793,301) was collected by the Local Government as Internally Generated Revenue during the year under review.

Recommendation:- The Council should look for other sources of Internal Revenue so as to bridge the gap of under collection from Federation Account

3. **Bank Reconciliation Statement;-** The Council did not prepare bank Reconciliation Statementsfor the year 2017 which is contrary to the provisions of chapter 19(23-24) of the Model Financial Memoranda

Recommendation:- The management should ensure strict compliance with the provisions made in the Financial Memoranda.

4. **Budget Performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017				
DISCRPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	1,195,606,520	1,081,870,529	113,735,991	90.49%
CAPITAL REVENUE.	417,783,720	139,315,351	278,468,369	33.34%
TOTAL REVENUE.	1,613,390,240	1,221,185,880	392,204,360	75.69%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,135,991,576	932,137,029	203,854,547	82.05%
CAPITAL EXPENDITURE.	583,913,045	270,245,709	313,667,336	46.28%
TOTAL EXPENDITURE.	1,719,904,621	1,202,382,738	517,521,883	69.91%

- (i) **Total Revenue:-** From the above table, a detail analysis shows that a total sum of One billion, Two hundred and twenty one Million, One hundred and eighty five Thousand, Eight hundred and eighty Naira (N1,221,185,880) was received as total Revenue from the Federation Account representing 75.69%of the budgeted amount.
- (ii) **Recurrent Expenditure:** - Our examination shows that the total Recurrent Expenditure incurred during the year was Nine hundred and thirty two Million, One hundred and thirty seven thousand, Twenty nine Naira (N932, 137,029) comprising of bothPersonnel and Over-head costs.
- (iii) **Capital Expenditure:** - A sum of Two hundred and seventy Million, Two hundred and forty five Thousand, Seven hundred and nine Naira (N270, 245,709) was incurred as Capital Expenditure and this representing 46.28% only of the budgeted amount of Five hundred and eighty three Million, Nine hundred and thirteen Thousand, Forty five Naira (N583, 913,045)

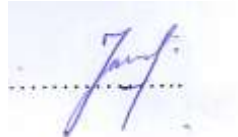
Recommendation:- Efforts should be made to reduce spending more on Recurrent Expenditure and shift the same to Capital Expenditure.

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

Responsibility for Financial Statements

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



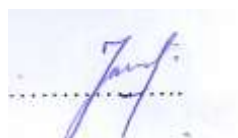
ABDULLAHI IBRAHIM

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Garki Local Government as at 31st December 2017 and its operations for the year ended on the date.



ABDULLAHI IBRAHIM

Treasurer

Date: 18th October, 2018



HON. GALI MUKTAR

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	GARKI	GARKI
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,269,217,375.00	981,766,427.00
Capital Receipts	180,886,886.00	320,520,398.00
Internally Generated Revenue (I G R)	4,744,562.00	4,103,786.00
Total Receipts	1,454,848,823.00	1,306,390,611.00
PAYMENTS:		
Office Of The Chairman	8,941,588.00	10,650,080.00
Office Of The Secretary	27,363,782.00	32,375,003.00
The Council	13,621,615.00	3,399,077.00
Personal Management	53,017,536.00	66,835,170.00
Finance And Supply	157,255,610.00	128,570,223.00
Education	675,095,980.00	657,531,700.00
Medical And Health	147,356,261.00	144,182,396.00
Agriculture & Natural Resources	27,258,833.00	34,039,568.00
Works And Housing	66,081,242.00	61,070,037.00
Traditional Office Holders	71,828,894.00	52,521,025.00
Social And Community Dev.	51,734,174.00	57,201,662.00
Total Payments	1299,555,315.00	1,248,375,941.00
Net Cash Flow From Operating Activities.	155,293,503.00	58,014,670.00
Capital Expenditure	142,561,753.00	63,357,000.00
Net Cash Flow From Invest. Act	12,731,755.00	(5,342,330.00)
Advances / Proceed from Loan/ Barrowing	2,535,844.00	(2,267,253.00)
Deposit / Repayment of Loans	(551,420.00)	615,685.00
Bank overdraft	-	-
Cash flow from Fin Activities	1,984,424.00	(2,882,938.00)
Net Increase/Decrease in cash & its Equivalent	14,716,179.00	(2,459,393.00)
Cash and equivalent at 01/01/2017	542,565.00	3,001,957.00
Cash and equivalent at 31/12/2017	15,258,744.00	542,564.00

STATEMENT: 2
GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	15,258,744		542,565	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		15,258,744		542,565
NON-C/Assets:				
Investment	-		-	
Advance	12,956,929		15,492,773	
Total Non C/Assets		12,956,929		15,492,773
Total Assets		28,215,673		16,035,338
LESS LIABILITIES:				
Deposit	40,432,004		40,985,424	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		40,432,004		40,985,424
Net Assets		(12,218,331)		(24,950,086)
		28,215,673		16,035,338

STATEMENT: 3
GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	GARKI	GARKI
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,269,217,375.00	981,766,427.00
Capital Receipt	180,886,886.00	320,520,398.00
Taxes	-	-
Rate	300,000.00	875,182.00
Local Licenses & Fees	2,095,502.00	2,812,604.00
Commercial Undertaking	2,038,960.00	-
Rent of LGA Properties	209,600.00	-
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	100,500.00	416,000.00
Total Revenue	1,454,848,823.00	1,306,390,611.00
Less Expenditure		
Off Of the Chairman	8,941,588.00	10,650,080.00
Off Of the Secretary	27,363,782.00	32,375,003.00
The Council	13,621,615.00	3,399,077.00
Personal Management	53,017,536.00	66,835,170.00
Finance & Supply	157,255,610.00	128,570,223.00
Education	675,095,780.00	657,531,700.00
Medical & Health	147,356,261.00	144,182,396.00
Agriculture & Natural Resources.	27,258,833.00	34,039,568.00
Works & Housing	66,081,242.00	61,070,037.00
Traditional Office	71,828,894.00	52,521,025.00
Social/ Community Development	51,734,174.00	57,201,662.00
Capital Expenditure	142,561,753.00	63,357,000.00
Total Expenditure	1,442,117,068.00	1,311,732,941.00

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-**The examination of the accounts of Garki Local Government Council revealed that, a sum of One Billion, Four Hundred and fifty Million, One Hundred and four Thousand, Two Hundred and sixty One Naira only (N1, 450,104,261) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. This represents 96.30% of the approved estimate amounting to One billion, Five hundred and five million, Seven hundred and ninety six thousand Naira (N1, 505,796,000).
2. **Internally Generated Revenue:** - A total sum of Four Million, Seven Hundred and forty four Thousand, Five Hundred and sixty two Naira only (N4, 744,562) was collected by the Council as Internally Generated Revenue (IGR) as against the sum of Seven Million , nine hundred and twenty five thousand (N7,920,000.00)

Recommendation: - The Local Government should explore other sources of Internal Revenue so as to bridge the gap of under collection from Federation Accounts.

3. **Bank Reconciliation Statement:** - It was observed that out of the four bank accounts maintained by the Council with Unity Bank Plc, UBA Plc, Skye Bank Plc and Mainstreet Bank Plc, only the account of the Unity Bankplc have been reconciled.

Recommendation:- The Local Government should prepare bank reconciliation of all accounts with the said banks for the period under review.

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE	1,473,721,000	1,273,961,937	199,759,063	86.45%
CAPITAL REVENUE.	40,000,000	180,886,886	140,886,886	452.21%
TOTAL REVENUE.	1,513,721,000	1,454,848,823	58,872,117	96.11%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,356,989,337	1,299,555,315	57,434,022	95.77%
CAPITAL EXPENDITURE	325,231,097	142,561,753	182,669,344	43.83%
TOTAL EXPENDITURE.	1,682,220,434	1,442,117,068	240,103,366	85.57%

- (i) **Total Revenue:-** From the above table, it can be seen that a total sum of One Billion, four hundred and fifty four million, Eight hundred and forty eight thousand, Eight hundred and twenty three Naira (N1,454,848,823) was received as total revenue from Federation Account and Internally Generated Revenue representing 96.11% of the budgeted amounts.
- (ii) **Recurrent Expenditure:** The total Recurrent Expenditure incurred during the year under review was One Billion, two hundred and ninety nine million, five hundred and fifty five thousand, three hundred and fifteen Naira (N1, 299,555,315) only. This comprises of Personnel and Overhead costs.
- (iii) **Capital Expenditure:-** A total sum of One hundred and forty two Million, Five hundred and sixty one Thousand, Seven hundred and fifty three Naira (N142,561,753) only was incurred as Capital Expenditure which represents 43.83% of the budgeted capital expenditure

Recommendation:- Effort should be made to curtail over spending on Recurrent Expenditure and shift the same to Capital Expenditure in order to improve the socio-economic well-being of the community.

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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

A handwritten signature in blue ink, appearing to read 'Yusuf Muhammed', written over a dotted line.

YUSUF MUHAMMED

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Gumel Local Government as at 31st December 2017 and its operations for the year ended on the date.

A handwritten signature in blue ink, appearing to read 'Yusuf Muhammed', written over a dotted line.

YUSUF MUHAMMED

Treasurer

Date: 18th October, 2018

A handwritten signature in blue ink, appearing to read 'Hon. Aminu Sani Gumel', written over a dotted line.

HON. AMINU SANI GUMEL

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	GUMEL	GUMEL
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,154,098,930.00	861,975,530.00
Capital Receipts	258,647,650.00	390,226,778.00
Internally Generated Rev (I G R)	5,690,099.00	4,231,970.00
Total Receipts	1,418,437,489.00	1,256,434,278.00
PAYMENTS:		
Office Of The Chairman	12,592,081.00	14,818,548.00
Office Of The Secretary	54,783,603.00	42,971,478.00
The Council	15,186,195.00	5,299,381.00
Personal Management	61,263,719.00	65,464,880.00
Finance And Supply	180,965,377.00	158,094,927.00
Education	581,256,872.00	508,306,269.00
Medical And Health	150,986,639.00	146,876,142.00
Agriculture & Natural Resources	48,346,308.00	46,607,465.00
Works And Housing	62,955,122.00	52,522,236.00
Traditional Office Holders	56,939,623.00	49,607,028.00
Social And Community Development.	64,327,334.00	71,352,634.00
Total Payments	1,289,602,813.00	1,161,920,988.00
Net Cash Flow From Operating Activities.	128,834,676.00	94,513,290.00
Capital Expenditure	129,149,598.00	96,425,668.00
Net Cash Flow From Investment Activities	(314,922.00)	(1,912,378.00)
Advances / Proceed From Loan/ Barrowing	1,478,833.00	(1,075,914.00)
Deposit / Repayment of Loans	192,486.00	1,513,158.00
Bank overdraft		
Cash flow from Fin Activities	1,671,319.00	437,244.00
Net Increase/Decrease in cash & its Equivalent	1,356,397.00	(2,349,622.00)
Cash and equivalent at 01/01/2017	227,736.00	2,577,358.00
Cash and equivalent at 31/12/2017	1,584,133.00	227,736.00

STATEMENT: 2
GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	1,584,133		227,736	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		1,584,133		227,736
NON-C/Assets:				
Investment	-		-	
Advance	11,249,003		12,727,836	
Total Non C/Assets		11,249,003		12,727,836
Total Assets		12,833,136		12,955,572
LESS LIABILITIES:				
Deposit	39,622,781		39,430,295	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		39,622,781		39,430,295
Net Assets		(26,789,645)		(26,474,723)
		12,833,136		12,955,572

STATEMENT: 3
GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT	GUMEL	GUMEL
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,154,098,930.00	861,975,530.00
Capital Receipt	258,647,650.00	390,226,778.00
Taxes	-	-
Rate	157,000.00	294,737.00
Local Licenses & Fees	1,320,985.00	807,735.00
Commercial Undertaking	3,774,432.00	1,416,835.00
Rent on LGA Properties	154,256.00	306,978.00
Interest & Dividend	-	40,000.00
Grants	-	-
Miscellaneous	284,236.00	1,365,685.00
Total Revenue	1,418,437,489.00	1,256,434,278.00
Less Expenditure		
Office of the Chairman	12,592,081.00	14,818,548.00
Office of the Secretary	54,783,603.00	42,971,478.00
The Council	15,186,195.00	5,299,381.00
Personal Management	61,263,719.00	65,464,880.00
Finance & Supply	180,965,377.00	158,094,927.00
Education	581,256,812.00	508,306,269.00
Medical & Health	150,986,639.00	146,876,142.00
Agriculture & Natural Resources	48,346,308.00	46,607,465.00
Works & Housing	62,955,122.00	52,522,236.00
Traditional Office	56,939,623.00	49,607,028.00
Social/ Community Development	64,327,334.00	71,352,634.00
Capital Expenditure	129,149,598.00	96,425,668.00
Total Expenditure	1,418,752,411.00	1,258,346,656.00

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-** Audit examination of the accounts of Gumel Local Government Council revealed that a total sum of One Billion, Four Hundred and Twelve Million, Seven Hundred and Forty Six Thousand, Five Hundred and Eighty Naira only (N1,412,746,580) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The total received represents 76.70% of the approved estimated amount of One billion, eight hundred and forty million Naira (N1, 840,000,000).

Recommendation:- The Local Government should improve other sources of Internal Revenue so as to bridge the gap of under collection from federation account.

2. **Internally Generated Revenue:-** A total sum of five Million, Six Hundred and Ninety Thousand, Nine Hundred and Nine Naira only (N5,690,909) was received by the Local Government as Internally Generated Revenue (IGR).

Recommendation:- There were delays in lodgment of revenue collected as such the Council should ensure all revenue collected/received are lodged into the Local Government bank accounts immediately to avoid revenue pilferages, theft or loss.

3. **Bank Reconciliation Statements:-** The Local Government Council maintained five Bank accounts with Unity Bank Plc, Skye Bank Plc and UBA plc, and only that of Unity bank plc account was reconciled.

Recommendation:- The Local Government Council should prepare Bank Reconciliation Statements in respect of the other Banks.

4. **Budget performance:** The overall budget performance for the year ended 31st December, 2017 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	1,647,605,000	1,159,789,839	487,815,161	70.39%
CAPITAL REVENUE.	208,000,000	258,647,650	(50,647,690)	124%
TOTAL REVENUE.	1,855,605,000	1,418,437,489	437,167,571	76.44%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,454,967,072	1,289,602,813	165,364,259	88.63%
CAPITAL EXPENDITURE.	403,705,603	129,149,598	274,556,005	32.00%
TOTAL EXPENDITURE.	1,858,672,675	1,418,752,411	439,920,264	76.33%

- i. **Total Revenue:-** From the above table a detail analysis shows that a total sum of One Billion, four hundred and eighteen million, four hundred and thirty seven thousand, four hundred and eighty nine Naira (N1,418,437,489) was received as total revenue from Federation Account and Internally Generated Revenue representing 76.44%.
- ii. **Recurrent Expenditure:-** Audit examination revealed that the total recurrent expenditure incurred during the year under review was One Billion, two hundred and eighty nine million, six hundred and two thousand, eight hundred and thirteen Naira (N1,289,602,813) only. This comprises of both Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A total sum of One hundred and twenty nine million, one hundred and forty nine thousand, five hundred and ninety eight naira (N129, 149,598) was incurred as Capital Expenditure which represents only 32.00% of the budgeted Capital Expenditure of Four hundred and three million, seven hundred and five thousand, six hundred and three Naira (N403, 705,603) in respect of the council.

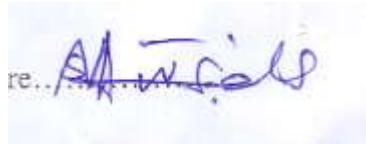
Recommendation:- Effort should be made to reduce much spending on Recurrent Expenditure and shift same to Capital Expenditure so as to improve the socio-economic well-being of the area.

GURI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



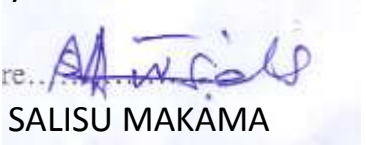
SALISU MAKAMA

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.


In our opinion, these financial statements fairly reflect the financial position of Guri Local Government as at 31st December 2017 and its operations for the year ended on the date.



SALISU MAKAMA

Treasurer

Date: 18th October, 2018



HON. ALHAJI B. JAJI ADIYANI

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR YEAR THE ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	GURI	GURI
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,190,816,712.00	1,011,227,143.00
Capital Receipts	123,159,886.00	665,467,077.00
Locally Generated Rev (I G R)	11,217,692.00	6,466,472.00
Total Receipts	1,325,194,290.00	1,084,240,322.00
PAYMENTS:		
Office of The Chairman	6,008,252.00	11,800,129.00
Office of The Secretary	12,505,992.00	15,251,773.00
The Council	13,965,352.00	5,565,884.00
Personal Management	65,246,099.00	61,115,096.00
Finance And Supply	113,644,617.00	128,516,500.00
Education	358,605,221.00	351,519,088.00
Medical And Health	106,259,313.00	105,035,136.00
Agriculture & Natural Resources	30,376,234.00	36,978,236.00
Works And Housing	83,029,537.00	54,116,804.00
Traditional Office Holders	66,480,637.00	52,561,777.00
Social And Community Dev.	58,229,842.00	75,642,968.00
Total Payments	914,351,098.00	898,163,391.00
Net Cash Flow From Operating Activities.	410,843,192.00	186,076,931.00
Capital Expenditure	375,636,692.00	176,629,632.00
Net Cash Flow From Invest. Act	35,636,692.00	9,447,299.00
Advance/ Proceed from Loan/ Barrowing	504,302.00	(819,838.00)
Deposit / Repayment of Loans	188,585.00	2,159,633.00
Bank overdraft		
Cash flow from Fin Activities	692,887.00	1,339,795.00
Net Increase/Decrease in cash & its Equivalent	35,899,387.00	8,107,504.00
Cash and equivalent at 01/01/2017	9,104,104.00	996,600.00
Cash and equivalent at 31/12/2017	45,003,491.00	9,104,104.00

STATEMENT: 2
GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	45,003,491		9,104,104	
Debtors	-		-	
Prepayments	-		-	
Sub Total Current Assets		45,003,491		9,104,104
Non-Current Assets:				
Investment	-		-	
Advance	47,739,091		48,243,393	
Total Non C/Assets		47,739,091		48,243,393
Total Assets		92,742,582		57,347,497
LESS LIABILITIES:				
Deposit	51,879,148		51,690,563	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		51,879,148		51,690,563
Net Assets		40,863,434		5,656,934
		92,742,582		57,347,497

STATEMENT: 3
GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	GURI	GURI
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,190,816,712.00	1,011,227,143.00
Capital Receipt	123,159,886.00	665,467,077.00
Taxes	-	-
Rate	210,300.00	120,000.00
Local Licenses & Fees	8,611,511.00	3,311,245.00
Commercial Undertaking	1,559,300.00	1,264,720.00
Rent of LGA Properties	299,000.00	-
Interest & Dividend	26,400.00	10,750.00
Grants	-	-
Miscellaneous	511,181.00	1,756,757.00
Total Revenue	1,325,194,290.00	1,084,240,322.00
Less Expenditure		
Off Of the Chairman	6,008,252.00	11,800,129.00
Off Of the Secretary	12,505,992.00	15,251,773.00
The Council	13,965,352.00	5,565,884.00
Personal Management	65,246,099.00	61,115,096.00
Finance & Supply	113,644,617.00	128,516,500.00
Education	358,605,221.00	351,519,088.00
Medical & Health	106,259,315.00	105,035,136.00
Agriculture & Natural Resources	30,376,234.00	36,978,236.00
Works & Housing	83,029,537.00	54,116,804.00
Traditional Office	66,480,637.00	52,561,777.00
Social/ Community Development	58,229,842.00	75,642,968.00
Capital Expenditure	375,636,692.00	176,629,632.000
Total Expenditure	1,289,987,790.00	1,074,793,023.00

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **STATUTORY ALLOCATIONS:** -Examination of the accounts of Guri Local Government Council shows that a total sum of One Billion, Three Hundred and Thirteen Million, Nine Hundred and Seventy Six Thousand, Five Hundred and Ninety Eight Naira Only (N1,313,976,598) was received as Statutory Allocation, Valued added Tax and other Incomes from the Federation Account. This represents 85.10% of the approved estimated amount of One Billion, five hundred and forty four million Naira (N1, 544,000,000).

Recommendation: - The Local Government should explore other sources of Revenue so as provide more social services to communities.

2. **Internally Generated Revenue:** - A total sum of Eleven Million, Two Hundred and Seventeen Thousand, Six Hundred and Ninety Two Naira only (N11, 217,692) was realized by the Local Government as Internally Generated Revenue (IGR). This represents 79.11% of the estimated amount.

Recommendation: - Delays in the lodgment of revenue collected were observed, as such the Council should ensure all revenue collected/received are been taken to the bank immediately to avoid pilferages, theft or loss.

3. **Bank Reconciliation Statements:-** We have observed that the three Bank accounts operated by the Council with Unity Bank Plc, Skye Bank Plc and UBA plc have not been reconciled contrary to the provision of Financial Memoranda chapter 19 (23-24)

Recommendation:- The Council should ensure that all Bank Reconciliation Statements are prepared at the end of every month.

4. **Budget Performance:-** The overall budget performance for the year ended 31ST December, 2017 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	1,356,180,000	1,202,034,404	154,145,596	88.63%
CAPITAL REVENUE.	202,000,000	123,159,886	78,840,114	60.10%
TOTAL REVENUE.	1,558,180,000	1,325,194,290	232,985,710	85.11%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,041,209,936	914,351,098	126,858,836	87.81%
CAPITAL EXPENDITURE.	599,362,688	375,636,692	223,725,996	62.67%
TOTAL EXPENDITURE.	1,640,572,624	1,289,987,790	350,584,834	78.60%

- i. **Total Revenue:-** From the above table a detail analysis shows that a total sum of One Billion three hundred and twenty five million one hundred and ninety four thousand two hundred and ninety Naira (N1,325,194,290) was received as total revenue from Federation Account and Internally Generated Revenue representing 85.11%
- ii. **Recurrent Expenditure:** - Recurrent expenditure incurred during the year under review was Nine hundred and fourteen million, three hundred and fifty one thousand, ninety eight Naira (N914, 351,098). This includes both of Personnel and Overhead costs.
- iii. **Capital Expenditure:** - A total sum of Three hundred and seventy five million, six hundred and thirty six thousand, six hundred and ninety two Naira (N375,636,692) was incurred as Capital Expenditure which represents 62.67% of the budgeted amount of Five hundred and ninety nine million, three hundred and sixty two thousand, six hundred and eighty eight Naira (N599,362,688).

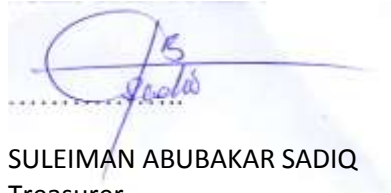
Recommendation: -Effort should be made to curtail over spending on Recurrent Expenditure and use same to finance projects

GWARAM LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



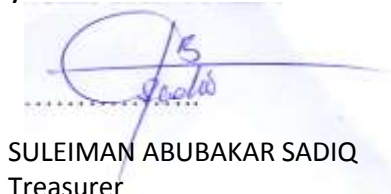
SULEIMAN ABUBAKAR SADIQ

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

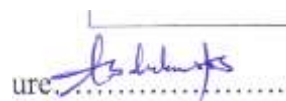
In our opinion, these financial statements fairly reflect the financial position of Gwaram Local Government as at 31st December 2017 and its operations for the year ended on the date.



SULEIMAN ABUBAKAR SADIQ

Treasurer

Date: 18th October, 2018



ABDULMALIK SHEHU

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
JIGAWA STATE LOCAL GOVERNMENT COUNCILS CASHFLOW STATEMENT
IN RESPECT OF GWARAM LOCAL GOVT COUNCILS
FOR THE ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	GWARAM	GWARAM
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,614,458,208.00	1,245,548,835.00
Capital Receipts	212,966,172.00	327,490,340.00
Internally Generated Rev (I G R)	5,861,263.00	5,510,775.00
Total Receipts	1,543,197,740.00	1,476,324,984.00
PAYMENTS:		
Office Of The Chairman	15,314,916.00	8,240,489.00
Office Of The Secretary	13,838,190.00	16,640,390.00
The Council	21,258,870.00	23,060,938.00
Personal Management	95,806,790.00	77,651,828.00
Finance And Supply	177,022,376.00	170,785,314.00
Education	811,445,720.00	772,896,594.00
Medical And Health	204,122,080.00	184,059,403.00
Agriculture & Natural Resources	32,659,174.00	32,723,515.00
Works And Housing	73,038,697.00	60,398,240.00
Traditional Office Holders	92,103,247.00	72,016,022.00
Social And Community Dev.	63,087,483.00	55,260,540.00
Total Payments	1,599,697,543.00	1,473,733,273.00
Net Cash Flow From Operating Activities.	233,588,100.00	104,816,677.00
Capital Expenditure	238,729,970.00	97,501,594.00
Net Cash Flow From Invest. Act	(5,141,870.00)	7,314,783.00
Advances / Proceedfrom Loan/ Barrowing	(378,691.00)	(292,574.00)
Deposit / Repayment of Loans	(605,629.00)	(947,657.00)
Bank overdraft	-	-
Cash flow from Financing Activities	(984,320.00)	1,240,231.00
Net Increase/Decrease in cash & its Equivalent	(4,157,550.00)	8,555,014.00

STATEMENT: 2
GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	4,578,279		8,735,829	
Debtors	-		-	
Prepayments	-		-	
Sub Total Current Assets		4,578,279		8,735,829
Non-Current Assets:				
Investment	-		-	
Advance	25,301,664		25,680,355	
Total Non-Current Assets		25,301,664		25,680,355
Total Assets		29,879,943		34,416,184
LESS LIABILITIES:				
Deposit	101,787,306		101,181,677	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		101,787,306		101,181,677
Net Assets		(71,907,363)		(66,765,493)
		29,879,943		34,416,184

STATEMENT: 3
GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	GWARAM	GWARAM
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,614,458,208.00	1,245,548,835.00
Capital Receipt	212,966,172.00	327,490,340.00
Taxes	-	-
Rate	240,000.00	410,000.00
Local Licenses & Fees	3,474,728.00	3,387,765.00
Commercial Undertaking	1,144,535.00	1,713,010.00
Rent Of LGA Properties	-	-
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	1,002,000.00	-
Total Revenue	1,833,285,643.00	1,578,549,950.00
Less Expenditure		
Office of the Chairman	15,314,916.00	8,240,489.00
Office of the Secretary	13,838,190.00	16,640,390.00
The Council	21,258,870.00	23,060,938.00
Personal Management	95,806,790.00	77,651,828.00
Finance & Supply	177,022,376.00	170,785,314.00
Education	811,445,720.00	772,896,594.00
Medical & Health	204,122,080.00	184,059,403.00
Agriculture & Natural Resources	32,659,174.00	32,723,515.00
Works & Housing	73,038,697.00	60,398,240.00
Traditional Office	92,103,247.00	72,016,022.00
Social/ Community Development	63,087,483.00	55,260,540.00
Capital Expenditure	238,729,970.00	97,501,594.00
Total Expenditure	1,838,427,513.00	1,571,235,167.00

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **Statutory Allocation:-** The examination of the accounts of Gwaram Local Government Council revealed that a total sum of One Billion, Eight Hundred and Twenty Seven Million, Four Hundred and Twenty Four Thousand, Three Hundred and Eighty Naira only (N1,827,424,380) was received as Statutory Allocation, Valued Added Tax and other Incomes from the federation Account. The amount represents 78.10% of the approved estimated of Two Billion, three hundred and forty million Naira (N2, 340,000,000).
2. **Internally Generated Revenue:-** A total sum of Five Million, Eight Hundred and Sixty One Thousand, Two Hundred and Sixty Three Naira only (N5,861,263) was received by the Local Government as Internally Generated Revenue (IGR). This figure is only 28% of the budgeted Internally Generated Revenue of Twenty million five hundred and eighty thousand Naira (N20, 580,000). As such I recommended that, the Local Government council should be realistic in budgetary process and should improve and exploits other ways of revenue sources.

Recommendation:- The Local Government should improve sources of Internal Revenue so as to bridge the difference from Federation Accounts.

3. **Bank Reconciliation Statements:-** Bank Reconciliation Statement for all the Bank accounts maintained by the Council which is contrary to the provision of Financial Memoranda chapter 19 (23-24)

Recommendation:- The Local Government council should prepare Bank Reconciliation Statement of all Bank accounts for the period under review.

4. **Budget performance:-** The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	1,910,580,000	1,620,319,471	290,260,529	84.81%
CAPITAL REVENUE	450,000,000	212,966,172	237,033,828	47.33%
TOTAL REVENUE	2,360,580,000	1,833,285,643	527,294,357	77.66%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,681,641,934	1,599,697,543	81,944,391	95.13%
CAPITAL EXPENDITURE.	699,309,757	238,729,970	460,579,787	34.14%
TOTAL EXPENDITURE.	2,380,951,691	1,838,427,513	542,524,178	77.24%

- i. **Total Revenue:-** From the above table a detail analysis shows that a total sum of One Billion, eight hundred and thirty three million, two hundred and eighty five thousand, six hundred and forty three Naira (N1,833,285,643) was received as total revenue from Federation Account and Internally Generated Revenue representing 77.66%.
- ii. **Recurrent Expenditure:-** The total recurrent expenditure incurred during the year under review was One Billion, five hundred and ninety nine million, six hundred and ninety seven thousand, five hundred and forty three Naira (N1,599,697,543) only. This comprises of Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A total sum of Two hundred and thirty eight million, seven hundred and twenty nine thousand, nine hundred and seventy Naira (N238,729,970) was incurred as Capital Expenditure which representing 34.14% only of the budgeted amount of Six hundred and ninety nine million, three hundred and nine thousand, seven hundred and fifty seven Naira (N699,309,757).

Recommendation:- Effort should be geared towards reducing much spending on Recurrent Expenditure and shift same to Capital Expenditure.

GWIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



ISYAKU BAFFA

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Gwiwa Local Government as at 31st December 2017 and its operations for the year ended on the date.



ISYAKU BAFFA

Treasurer

Date: 18th October, 2018



HON. ALH. ABDULLAHI IDRIS

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
JIGAWA STATE LOCAL GOVERNMENT COUNCILS CASHFLOW STATEMENT
IN RESPECT OF GWIWA LOCAL GOVT COUNCIL
FOR THE ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	GWIWA	GWIWA
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,241,107,455.00	925,511,347.00
Capital Receipts	141,441,375.00	125,777,257.00
Locally Generated Rev (I G R)	3,823,581.00	1,176,776.00
Total Receipts	1,589,475,304.00	1,264,257,374.00
PAYMENTS:		
Office of The Chairman	13,744,550.00	12,086,421.00
Office of The Secretary	7,754,946.00	4,410,898.00
The Council	19,106,737.00	1,031,000.00
Personal Management	117,993,900.00	108,759,348.00
Finance And Supply	136,831,926.00	130,961,834.00
Education	291,699,965.00	296,075,030.00
Medical And Health	114,761,156.00	127,737,321.00
Agriculture & Natural Resources	46,198,967.00	45,118,916.00
Works And Housing	90,430,671.00	80,335,536.00
Traditional Office Holders	68,278,780.00	53,550,123.00
Social And Community Dev.	66,500,655.00	69,377,774.00
Total Payments	973,302,253.00	929,444,201.00
Net Cash Flow From Operating Activities.	413,070,158.00	123,021,179.00
Capital Expenditure	386,199,821.00	90,768,317.00
Net Cash Flow From Invest. Act	26,870,337.00	32,202,862.00
Advance / Proceed From Loan/ Barrowing	(6,290,943.00)	(1,797,186.00)
Deposit / Repayment of Loans	367,543.00	18,819,579.00
Bank overdraft	-	
Cash flow from Fin Activities	(5,923,200.00)	(16,722,393.00)
Net Increase/Decrease in cash & its Equivalent	20,947,137.00	15,530,469.00

STATEMENT: 2
GWIWA LOCAL GOVT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	43,588,202		22,641,065	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		43,588,202		22,641,065
NON-C/Assets:				
Investment	-		-	
Advance	15,067,818		8,777,075	
Total Non C/Assets		15,067,818		8,777,075
Total Assets		58,656,020		31,418,140
LESS LIABILITIES:				
Deposit	14,500,654		14,133,111	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		14,500,654		14,133,111
Net Assets		44,155,366		17,285,029
		58,656,020		31,418,140

STATEMENT: 3
GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	GWIWA	GWIWA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,241,107,455.00	925,511,347.00
Capital Receipt	141,441,375.00	125,777,257.00
Taxes	-	-
Rate	169,998.00	245,000.00
Local Licenses & Fees	3,404,583.00	640,099.00
Commercial Undertaking	249,000.00	280,527.00
Rent on LGA Properties	-	11,000.00
Interest & Dividend	-	150,000.00
Grants	-	-
Miscellaneous	-	-
Total Revenue	1,386,372,411.00	1,052,462,380.00
Less Expenditure		
Off Of the Chairman	13,744,550.00	12,086,421.00
Off Of the Secretary	7,754,946.00	4,410,898.00
The Council	19,106,737.00	1,031,000.00
Personal Management	117,993,900.00	108,759,348.00
Finance & Supply	136,831,926.00	130,961,834.00
Education	291,699,965.00	296,075,030.00
Medical & Health	114,761,156.00	127,737,321.00
Agriculture & Natural Resources	46,198,967.00	45,118,916.00
Works & Housing	90,430,671.00	80,335,536.00
Traditional Office	68,278,780.00	53,550,123.00
Social/ Community Development	66,500,655.00	69,377,774.00
Capital Expenditure	386,199,821.00	90,768,317.00
Total Expenditure	1,359,502,074.00	1,020,212,518.00

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-** The examination of the accounts of Gwiwa Local Government Council revealed that a total sum of One Billion, Three Hundred and Eighty Two Million, Five Hundred and Forty Eight Thousand, Eight Hundred and Thirty Naira only (N1,382,548,830) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The total amount represents 81.79% of the approved estimated of One Billion, six hundred and ninety million, one hundred and seventy seven thousand, nine hundred and twenty Naira (N1, 690,177,920).

Recommendation:- There is need for the Council to be scientific when estimating Federal Statutory Allocation.

2. **Internally Generated Revenue:-** A total sum of Three Million, Eight Hundred and Twenty Three Thousand, Five Hundred and Eighty One Naira only (N3,823,581) was generated by the Local Government as Internal Revenue (IGR) which represent only 33% of the budgeted amount of Eleven million, four hundred and ninety three thousand Naira (N11,493,000)

Recommendation:- This shows that, there is a serious failure on revenue collection, hence the council should explore more sources of Internal Revenue collection and avoid over dependence on Federal Allocation.

3. **Bank Reconciliation Statements:-** The Local Government Council is maintaining five Bank accounts with Access bank plc, Eco bank plc, Unity Bank Plc, Skye Bank Plc and UBA plc, however only the account with Unity bank Plc was reconciled.

Recommendation:- Council should ensure that, all Bank Reconciliation Statement for the period are duly prepared

4. **Budget performance:-** The overall budget performance for the year ended 31st December, 2017 in respect of the Council Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	1,448,395,580	1,241,107,455	207,288,125	85.69%
CAPITAL REVENUE.	253,275,340	141,441,375	111,833,965	55.84%
TOTAL REVENUE.	1,701,670,920	1,386,372,411	315,298,509	81.47%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,111,041,468	973,302,253	137,739,215	87.60%
CAPITAL EXPENDITURE.	666,028,882	386,199,821	279,829,061	57.98%
TOTAL EXPENDITURE.	1,777,070,350	1,359,502,074	417,568,276	76.50%

- i. **Total Revenue:-** A total sum of One Billion, three hundred and eighty six million, three hundred and seventy two thousand, four hundred and eleven Naira (N1,386,372,411) was received as total revenue from Federation Account and Internally Generated Revenue represents 81.47%.
- ii. **Recurrent Expenditure:-** Our examination shows that, the total Recurrent Expenditure incurred during the year under review was Nine hundred and seventy three million, three hundred and two thousand, two hundred and fifty three Naira (N973, 302,253) only. This comprises of Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A total sum of Three hundred and eighty six million, one hundred and ninety nine thousand, eight hundred and twenty one Naira (N386,199,821) was incurred as Capital Expenditure which represents 57.98% of the budgeted amount of Six hundred and sixty six million, twenty eight thousand, eight hundred and eighty two Naira (N666,028,882)

Recommendation:- That the Council should be spending more on Capital Projects for the betterment of its populace.

HADEJIA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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

Signature of Treasurer

MUHAMMAD ABBA

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Hadejia Local Government as at 31st December 2017 and its operations for the year ended on the date.

Signature of Treasurer

MUHAMMAD ABBA

Treasurer

Date: 18th October, 2018

Signature of Chairman

HON. ABDULLAHI MAIKANTI MUHAMMAD

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
HADEJIA LOCAL GOVT COUNCIL JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	HADEJIA	HADEJIA
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,082,549,030.00	1338,503,526.00
Capital Receipts	441,091,770.00	129,649,018.00
Locally Generated Rev (I G R)	19,556,940.00	8,172,440.00
Total Receipts	1,543,197,740.00	1,476,324,984.00
PAYMENTS:		
Office Of The Chairman	13,136,236.00	6,969,122.00
Office Of The Secretary	63,430,069.00	66,040,847.00
The Council	28,891,811.00	18,414,815.00
Personal Management	71,474,643.00	69,597,846.00
Finance And Supply	154,198,603.00	131,744,844.00
Education	717,276,159.00	679,214,788.00
Medical And Health	179,814,555.00	191,069,977.00
Agriculture & Natural Resources	48,006,123.00	47,988,996.00
Works And Housing	40,527,841.00	34,426,835.00
Traditional Office Holders	59,369,719.00	46,457,090.00
Social And Community Dev.	56,108,462.00	60,145,624.00
Total Payments	1,432,234,221.00	1,352,070,784.00
Net Cash Flow From Operating Activities.	110,963,519.00	124,254,200.00
Capital Expenditure	98,208,856.00	124,685,700.00
Net Cash Flow From Invest. Act	12,754,663.00	(431,500.00)
Advance / Proceed from Loan/ Barrowing	5,391,688.00	(635,061.00)
Deposit / Repayment Of Loans	(769,251.00)	150,814.00
Bank overdraft	-	-
Cash flow from Fin Activities	4,622,437.00	(784,875.00)
Net Increase/Decrease in cash & its Equivalent	8,132,226.00	354,375.00
Cash and equivalent at 01/01/2017	531,331.00	176,956.00
Cash and equivalent at 31/12/2017	8,633,557.00	531,331.00

STATEMENT: 2
HADEJIA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	8,663,557		531,331	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		8,663,557		531,331
NON-C/Assets:				
Investment	-			
Advance	15,004,190		9,612,502	
Total Non C/Assets		15,004,190	-	9,612,502
Total Assets		23,667,747		10,134,833
LESS LIABILITIES:				
Deposit	17,563,587		16,794,336	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		17,563,587		16,794,336
Net Assets		6,104,160		6,650,503
		23,667,747		10,134,833

STATEMENT: 3
HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT	HADEJIA	HADEJIA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,082,549,030.00	1338,503,526.00
Capital Receipt	441,091,770.00	129,649,018.00
Taxes	-	-
Rate	1,341,000.00	840,000.00
Local Licenses & Fees	8,193,830.00	31,189,230.00
Commercial Undertaking	9,122,110.00	3,502,674.00
Rent of LGA Property	900,000.00	200,000.00
Interest & Dividend	-	1,215.00
Grants	-	-
Miscellaneous	-	439,321.00
Total Revenue	1,543,197,740.00	1,476,324,984.00
Less Expenditure		
Off Of the Chairman	13,136,236.00	6,969,122.00
Off Of the Secretary	63,430,069.00	66,040,847.00
The Council	28,891,811.00	18,414,815.00
Personal Management	71,474,643.00	69,597,846.00
Finance & Supply	154,198,603.00	131,744,844.00
Education	717,276,159.00	679,214,788.00
Medical & Health	179,814,555.00	191,069,977.00
Agriculture Natural Resources	48,006,123.00	47,988,996.00
Works & Housing	40,527,841.00	34,426,835.00
Traditional Office	59,369,719.00	46,457,090.00
Social/ Community Development	56,108,462.00	60,145,624.00
Capital Expenditure	98,208,856.00	124,685,700.00
Total Expenditure	1,530,443,077.00	1,476,756,484.00

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **Statutory Allocation:-** The accounts of Hadejia Local Government Council shows that, a total sum of One Billion, Five Hundred and Twenty Three Million, Six Hundred and Forty Thousand, Eight Hundred Naira only (N1,523,640,800) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The total amount received represents 88.82% of the approved estimate of One Billion seven hundred and twenty one million Naira (N1, 721,000,000).

Recommendation:-The Local Government should improve on Internal Revenue so as to bridge the gap .

2. **Internally Generated Revenue:-**A total sum of Nineteen Million, Five Hundred and Fifty Six Thousand, Nine Hundred and Forty Naira only (N19,556,940) was generated by the Local Government as Internal Revenue (IGR).

Recommendation:- The Council should look forward for other ways/sources of improving the Internal revenue generation so as to reduce over dependence on Federal Allocation.

3. **Bank Reconciliation Statements:-** The Local Government Council is maintaining five Bank accounts with UBA Plc and Unity Bank Plc and the Bank reconciliation statements on them were prepared. However reconciliation presented were not in accordance with accounting format.

Recommendation:- Bank Reconciliation Statement should be prepared in accordance with accounting principles and guidelines

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,557,927,000	1,102,105,970	455,821,030	70.74%
CAPITAL REV.	190,000,000	441,091,770	251,091,770	232%
TOTAL REV.	1,747,927,000	1,543,197,740	204,729,260	88.28%
EXPENDITURE				
RECURRENT EXP.	1,399,635,250	1,432,234,221	32,598,971	102%
CAPITAL EXP.	353,686,529	98,208,856	255,477,613	27.76%
TOTAL EXP.	1,753,321,779	1,530,443,077	222,878,702	87.28%

- i. **Total Revenue:-**A detail analysis shows that a total sum of One Billion, Five Hundred and Forty Three Million, One Hundred and Ninety Seven Thousand, Seven Hundred and Forty Naira only (N1,543,197,740) was received as total revenue from Federation Account and Internally Generated Revenue representing 89.95%.
- ii. **Recurrent Expenditure:-** The total recurrent expenditure incurred during the year under review was One Billion, four hundred and thirty two million, two hundred and thirty four thousand, two hundred and twenty one Naira (N1,432,234,221) only. This comprises of Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A total sum of Ninety eight million, two hundred and eight thousand, eight hundred and fifty six Naira (N98,208,856) was incurred as Capital Expenditure which represents only 27.76% of the budgeted amount of Three hundred and fifty three million, six hundred and eighty six thousand, five hundred and twenty nine Naira (N353,686,529).

Recommendation:- Efforts should be made to curtail over spending on recurrent expenditure and use the same to Capital Expenditure.

JAHUN LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



ABDULKADIR B. MUHAMMAD

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Jahun Local Government as at 31st December 2017 and its operations for the year ended on the date.



ABDULKADIR B. MUHAMMAD

Treasurer

Date: 18th October, 2018



SAIDU ABDU D.

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)

**JAHUN LOCAL GOVT COUNCIL JIGAWA STATE,
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.**

LOCAL GOVT COUNCIL	JAHUN	JAHUN
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,433,405,928.00	1,074,014,440.00
Capital Receipts	1,46,727,162.00	178,150,465.00
Internally Generated Revenue (I G R)	9,342,214.00	12,092,467.00s
Total Receipts	1,589,475,304.00	1,264,257,374.00
PAYMENTS:		
Office of The Chairman	14,697,820.00	11,273,068.00
Office of The Secretary	16,673,925.00	16,964,136.00
The Council	14,860,277.00	3,562,937.00
Personal Management	64,924,967.00	46,372,001.00
Finance And Supply	173,453,188.00	133,721,865.00
Education	618,483,414.00	573,456,443.00
Medical And Health	162,053,553.00	173,192,828.00
Agriculture & Natural Resources	30,502,817.00	
Works And Housing	52,975,940.00	40,137,694.00
Traditional Office Holders	79,788,479.00	62,923,844.00
Social And Community Dev.	57,509,610.00	57,51,488.00
Total Payments	1,286,223,990.00	1,157,084,821.00
Net Cash Flow From Operating Activities.	303,251,314.00	107,172,553.00
Capital Expenditure	306,540,596.00	92,111,694.00
Net Cash Flow From Invest. Act	3,289,282.00	15,060,859.00
Advances / Proceed from Loan/ Barrowing	5,984,123.00	(2,546,231.00)
Deposit / Repayment of Loans	(127,215.00)	406,115.00
Bank overdraft	-	-
Cash flow from Fin Activities	5,856,908.00	(2,140,116.00)
Net Increase/Decrease in cash & its Equivalent	9,146,190.00	17,200,975.00
Cash and equivalent at 01/01/2017	23,547,699.00	6,346,724.00
Cash and equivalent at 31/12/2017	14,401,509.00	23,547,699.00

STATEMENT: 2
JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	14,401,509		23,547,699	
Debtors			-	
Prepayments			-	
Sub Total C/Assets		14,401,509		23,547,699
NON-C/Assets:				
Investment	-			
Advance	44,365,848			
Total Non C/Assets		44,365,848	-	38,381,725
Total Assets		58,767,357		61,929,424
LESS LIABILITIES:				
Deposit	71,373,007		71,245,792	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		71,373,007		71,245,792
Net Assets		(12,605,650)		(9,316,368)
		58,767,357		61,929,424

STATEMENT: 3
JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	JAHUN	JAHUN
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,433,405,928.00	1,074,014,440.00
Capital Receipt	146,727,162.00	178,150,465.00
Taxes	-	-
Rate	402,968.00	735,000.00
Local Licenses & Fees	3,343,220.00	4,415,240.00
Commercial Undertaking	3,757,426.00	3,831,931.00
Rent of LGA Property	-	-
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	1,838,600.00	3,110,298.00
Total Revenue	1,589,475,304.00	1,264,257,374.00
Less Expenditure		
Office of the Chairman	14,697,820.00	11,273,068.00
Office of the Secretary	16,973,925.00	16,964,136.00
The Council	14,860,277.00	3,562,937.00
Personal Management	64,924,967.00	46,372,001.00
Finance & Supply	173,453,188.00	133,721,865.00
Education	618,483,414.00	573,456,443.00
Medical & Health	162,053,553.00	173,192,828.00
Agriculture Natural Resources	30,502,817.00	
Works & Housing	52,975,940.00	40,137,694.00
Traditional Office	79,788,479.00	62,923,844.00
Social/ Community Development	57,509,610.00	57,51,488.00
Capital Expenditure	306,540,596.00	92,111,694
Total Expenditure	1,592.764,586.00	1,249,196,515.00

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **Statutory Allocation:-**The accounts of Jahun Local Government Council revealed that, a total sum of One Billion, Five Hundred and Eighty Million, One Hundred and Thirty Three Thousand, Ninety Naira only (N1,580,133,090) was received as Statutory Allocation, Valued Added Tax and other Income from the Federation Account. The total received represents 90.37% of the approved estimated amount of One Billion, seven hundred and forty eight million, four hundred and twenty six thousand, five hundred Naira (N1, 748,426,500).
2. **Internally Generated Revenue:-** A total sum of Nine Million, Three Hundred and Forty Two Thousand, Two Hundred and Fourteen Naira only (N9,342,214) was generated by the Local Government as Internal Revenue (IGR). This shows that only 57.97% of the budgeted amount of Sixteen million, one hundred and fifteen thousand Naira (N16, 115,000) only was realised.

Recommendation:- The Local Government should improve other sources of Internally Revenue so as to compliment the Federal Allocation

3. **Bank Reconciliation Statements:-** Contrary to the provision of financial Memoranda chapter 19 (22-24), we observed that no bank reconciliation statement was prepared on the four bank accounts maintained by the Council.

Recommendation:- Bank reconciliation statement for all the bank accounts of Council should be prepared

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	1,583,887,000	1,442,748,142	141,138,858	91.09%
CAPITAL REVENUE.	180,654,500	146,727,162	33,927,338	81.22%
TOTAL REVENUE.	1,764,541,500	1,589,475,304	175,066,196	90.07%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,322,856,745	1,286,223,990	36,632,755	97.23%
CAPITAL EXPENDITURE.	497,469,704	306,540,596	190,929,108	61.62%
TOTAL EXPENDITURE.	1,820,326,449	1,592,764,586	227,561,863	87.50%

- i. **Total Revenue:-** From the above table a detail analysis shows that a total sum of One Billion, Five Hundred and Eighty Nine Million, Four Hundred and Seventy Five Thousand, Three Hundred and Four Naira only (N1,589,475,304) was received as total revenue from Federation Account and Internally Generated Revenue representing 90.07%.
- ii. **Recurrent Expenditure:-** Audit examination revealed that, the total Recurrent Expenditure incurred during the year was One Billion, two hundred and eighty six million, two hundred and twenty three thousand, nine hundred and ninety Naira (N1,286,223,990) only. This comprises of Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A total sum of Three hundred and six million, five hundred forty thousand, five hundred and ninety six Naira (N306,540,596) was incurred as Capital Expenditure which represents 61.62% of the budgeted amount of Four hundred and ninety seven million, four hundred and sixty nine thousand, seven hundred and four Naira (N497,469,704)

Recommendation:- Efforts should be made to minimize spending on Recurrent Expenditure and use the surplus on Capital Expenditure.

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



BALARABE ISA KIYAWA

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Kafin Hausa Local Government as at 31st December 2017 and its operations for the year ended on the date.



BALARABE ISA KIYAWA

Treasurer

Date: 18th October, 2018



HON. GARBA A. ABDULLAHI

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
KAFIN HAUSA LOCAL GOVT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	KAFIN HAUSA	KAFIN HAUSA
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,627,663,715.00	1,215,265,259.00
Capital Receipts	237,356,391.00	409,608,817.00
Internally Generated Revenue (I G R)	3,903,595.00	4,645,940.00
Total Receipts	1,868,943,701.00	1,629,520,016.00
PAYMENTS:		
Office Of The Chairman	11,205,883.00	7,050,611.00
Office Of The Secretary	32,020,133.00	29,884,767.00
The Council	19,573,756.00	3,974,426.00
Personal Management	54,056,632.00	48,043,903.00
Finance And Supply	173,368,663.00	170,759,654.00
Education	937,727,533.00	896,834,490.00
Medical And Health	160,338,544.00	160,356,120.00
Agriculture & Natural Resources	44,790,450.00	48,733,352.00
Works And Housing	50,738,206.00	42,773,651.00
Traditional Office Holders	89,534,923.00	70,039,415.00
Social And Community Dev.	54,537,823.00	62,646,055.00
Total Payments	1,627,892,555.00	1,552,168,853.00
Net Cash Flow From Operating Activities.	241,051,146.00	77,351,163.00
Capital Expenditure	222,900,616.00	78,760,981.00
Net Cash Flow From Invest. Act	18,150,530.00	(1,409,818.00)
Advances / Proceed from Loan/ Barrowing	(10,764,415.00)	1,240,978.00
Deposit / Repayment of Loans	1,066,400.00	82,975.00
Bank overdraft		-
Cash flow from Financing Activities	(9,698,015.00)	(1,323,953.00)
Net Increase/Decrease in cash & its Equivalent	8,452,515.00	(85,867.00)
Cash and equivalent at 01/01/2017	1,337,338.00	1,423,205.00
Cash and equivalent at 31/12/2017	9,789,855.00	1,337,338.00

STATEMENT: 2
KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	9,789,855		1,337,340	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets				
NON-C/Assets:		9,789,855		1,337,340
Investment	-			
Advance	33,163,231		22,398,816	
Total Non C/Assets	-		-	
Total Assets		33,163,231		22,398,816
LESS LIABILITIES:		42,953,086		23,736,156
Deposit	38,024,455		36,958,055	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		38,024,455		36,958,055
Net Assets		4,928,631		(13,221,899)
		42,953,086		23,736,156

STATEMENT: 3
KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT	KAFIN HAUSA	KAFIN HAUSA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,627,663,715.00	1338,503,526.00
Capital Receipt	237,356,391.00	129,649,018.00
Taxes	-	-
Rate	500,000.00	840,000.00
Local Licenses & Fees	1,515,045.00	31,189,230.00
Commercial Undertaking	1,438,550.00	3,502,674.00
Rent of LGA Property	470,000.00	200,000.00
Interest & Dividend	-	1,215.00
Grants	-	-
Miscellaneous	-	439,321.00
Total Revenue	1,868,943,701.00	1,476,324,984.00
Less Expenditure		
Off Of the Chairman	11,205,883.00	6,969,122.00
Off Of the Secretary	32,020,133.00	66,040,847.00
The Council	19,573,765.00	18,414,815.00
Personal Management	54,056,632.00	69,597,846.00
Finance & Supply	173,368,663.00	131,744,844.00
Education	937,727,533.00	679,214,788.00
Medical & Health	160,338,544.00	191,069,977.00
Agriculture & Natural Resources	44,790,450.00	47,988,996.00
Works & Housing	50,738,206.00	34,426,835.00
Traditional Office	89,534,923.00	46,457,090.00
Social/ Community Development	54,537,823.00	60,145,624.00
Capital Expenditure	222,900,616.00	78,760,981.00
Total Expenditure	1,850,793,171.00	1,476,756,484.00

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **Statutory Allocation:-**The examination of the accounts of Kafin Hausa Local Government Council revealed that, a total sum of One Billion, Eight Hundred and Sixty Five Million, Twenty Thousand, One Hundred and Six Naira only (N1, 865,020,106) was received as Statutory Allocation, Valued Added tax and other Incomes from the Federation. The amount received represents 82.60% of the approved estimated amount of Two Billion, two hundred and fifty eight million Naira (N2, 258,000,000).
2. **Internally Generated Revenue:-** A sum of Three Million, Nine Hundred and Twenty Three Thousand, Five Hundred and Ninety Five Naira only (N3,923,595) was realized by the Local Government as Internally Generated Revenue (IGR).The poor performance in Internal Revenue is as result of non-lodgement to the bank of revenue collected.

Recommendation:- The Local Government should find more sources of Internal Revenue and ensure that all moneys collected are immediately taken to the banks.

3. **Bank Reconciliation Statements:-** We observed that the four Bank accounts operated by the Council with Unity Bank Plc, UBA Plc, Skye Bank Plc and Micro Finance Bank, Kafin-hausa have not been reconciled contrary to the provision of Financial Memoranda chapter 19 (23-24)

Recommendation:- The Local Government should prepare Bank reconciliation statement in respect of all the bank accounts .

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	2,040,851,000	1,631,587,310	409,263,690	79.95%
CAPITAL REVENUE.	227,000,000	237,356,391	10,356,391	104.50%
TOTAL REVENUE.	2,267,851,000	1,868,943,701	398,907,299	82.41%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,734,493,447	1,627,892,555	106,600,892	93.85%
CAPITAL EXPENDITURE.	540,145,995	222,900,616	317,245,379	41.27%
TOTAL EXPENDITURE.	2,274,639,442	1,850,793,171	423,846,271	81.37%

- i. **Total Revenue:-** From the above table a detail analysis shows that a total sum of One Billion, Eight Hundred and Sixty Eight Million, Nine Hundred and Forty Three Thousand, Seven Hundred and One Naira only (N1,868,943,701) was received as total revenue From federation Account and Internally Generated Revenue representing 82.41%.
- ii. **Recurrent Expenditure:-**A total recurrent expenditure incurred during the year was One Billion,Six hundred and twenty seven million,Eight hundred and ninety two thousand,Five hundred and fifty five Naira (N1,627,892,555) only. This comprises of Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A sum of Two hundred and twenty two million,Nine hundred thousand Six hundred and sixteen Naira (N222,900,616) was incurred as capital expenditure which represents 41.27% of the budgeted capital expenditure of Five hundred and forty million,One hundred and forty five thousand,Nine hundred and ninety five Naira (N540,145,995) in respect of the council for the period under review.

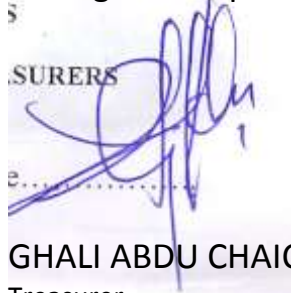
Recommendation:-More should be spent on Capital Expenditure so as to improve the social well-being of the citizens

KAUGAMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



GHALI ABDU CHAICHA

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Kaugama Local Government as at 31st December 2017 and its operations for the year ended on the date.



GHALI ABDU CHAICHA

Treasurer

Date: 18th October, 2018



AHMED YAHAYA MARKE

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
KAUGAMA LOCAL GOVT COUNCIL JIGAWA STATE,
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	KAUGAMA	KAUGAMA
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,124,871,422.00	1,010,242,147.00
Capital Receipts	169,386,420.00	136,211,147.00
Internally Generated Revenue (I G R)	844,600.00	2,357,010.00
Total Receipts	1,385,102,442.00	1,148,810,509.00
PAYMENTS:		
Office of The Chairman	15,979,315.00	13,583,681.00
Office of The Secretary	37,422,572.00	31,593,067.00
The Council	14,738,825.00	5,025,604.00
Personal Management	76,236,503.00	64,331,900.00
Finance And Supply	139,894,537.00	135,129,757.00
Education	617,793,335.00	539,432,892.00
Medical And Health	125,293,080.00	97,479,512.00
Agriculture & Natural Resources	26,371,780.00	27,484,895.00
Works And Housing	52,726,053.00	46,234,712.00
Traditional Office Holders	6,092,571.00	51,979,957.00
Social And Community Dev.	61,324,965.00	47,804,292.00
Total Payments	1,233,875,536.00	1,060,080,269.00
Net Cash Flow From Operating Activities.	151,226,906.00	88,730,240.00
Capital Expenditure	144,487,854.00	89,750,006.00
Net Cash Flow From Invest. Act	6,739,052.00	(1,019,766.00)
Advances / Proceed from Loan/ Barrowing	193,426.00	858,066.00
Deposit / Repayment of Loans	3,719.00	144,872.00
Bank overdraft	-	16,460.00
Cash flow from Fin Activities	(189,707.00)	1,019,398.00
Net Increase/Decrease in cash & its Equivalent	6,532,885.00	(368.00)
Cash and equivalent at 01/01/2017	50,625.00	50,993.00
Cash and equivalent at 31/12/2017	6,583,510.00	50,625.00

STATEMENT: 2
KAUGAMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	6,583,510		50,625	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		6,583,510		50,625
NON-C/Assets:				
Investment	-		-	
Advance	11,369,320		11,175,894	
Total Non C/Assets		11,369,320		11,175,894
Total Assets		17,952,830		11,226,519
LESS LIABILITIES:				
Deposit	21,615,057		21,611,338	
Loan Overdraft	-		-	
NON CURRENT:				
LIABILITIES				
Public Fund Creditors	-			
TOTAL LIABILITIES		21,615,057		21,611,338
Net Assets		3,662,227		(10,401,279)
		17,952,830		11,026,519

STATEMENT: 3
KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT	KAUGAMA	KAUGAMA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,214,871,422.00	1,074,014,440.00
Capital Receipt	169,386,420.00	178,150,465.00
Taxes	-	-
Rate	115,000.00	735,000.00
Local Licenses & Fees	225,000.00	4,415,240.00
Commercial Undertaking	369,600.00	3,831,931.00
Rent of LGA Property	135,000.00	-
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	.-	3,110,298.00
Total Revenue	1,385,102,442.00	1,264,257,374.00
Less Expenditure		
Office of the Chairman	15,979,315.00	11,273,068.00
Office of the Secretary	37,422,572.00	16,964,136.00
The Council	14,738,825.00	3,562,937.00
Personal Management	76,236,503.00	46,372,001.00
Finance & Supply	139,894,537.00	133,721,865.00
Education	617,795,335.00	573,456,443.00
Medical & Health	125,293,080.00	173,192,828.00
Agriculture & Natural Resources	26,371,780.00	
Works & Housing	52,726,053.00	40,137,694.00
Traditional Office	66,092,571.00	62,923,844.00
Social/ Community Development	61,324,965.00	57,51,488.00
Capital Expenditure	144,487,854.00	89,750,006.00
Total Expenditure	1,378,363,390.00	1,249,196,515.00

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-**The examination of the accounts of Kaugama Local Government Council shows that a total sum of One Billion, Three Hundred and Eighty Four Million, Two Hundred and Fifty Seven Thousand, Eight Hundred and Forty Two Naira only (N1, 384,257,842) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The amount received represents 75.54% of the approved estimate amounting to One Billion, Eight hundred and Thirty five million, Three hundred and thirty four thousand, Nine hundred Naira (N1,835,334,900).
2. **Internally Generated Revenue:-** Within the financial year ended 31st December, 2017 a total sum of Eight Hundred and Forty Four Thousand, Six Hundred Naira only (N844,600) was realized by the Local Government as Internally Generated Revenue (IGR).

Recommendation:- Effort should be made by the Council to exploit various sources of Internal Revenue generation.

3. **Bank Reconciliation Statements:-** It was observed that, the four Bank accounts maintained by the Council with Unity Bank Plc, U.B.A.Plac, Skye Bank Plc and Keystone BankPlc have not been reconciled contrary to the provisions of Financial Memoranda chapter 19 (23-24).

Recommendation:- The Council should prepare Bank reconciliation statement for all the bank accounts .

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,453,860,400	1,215,716,022	238,144,378	83.62%
CAPITAL REV.	395,013,000	169,386,420	225,626,580	42.88%
TOTAL REV.	1,848,873,400	1,385,102,442	463,770,958	74.92%
EXPENDITURE				
RECURRENT EXP.	1,290,675,377	1,233,875,536	56,799,841	95.60%
CAPITAL EXP.	541,264,127	144,487,854	396,776,273	26.69%
TOTAL EXP.	1,831,939,504	1,378,363,390	453,576,114	75.24%

- i. **Total Revenue:** -Detailed analysis shows that, a total sum of One Billion, Three Hundred and Eighty Five Million, One Hundred and Two Thousand, Four Hundred and Forty Two Naira only (N1, 385,102,442) was received as total revenue from Federation Account and Internally Generated Revenue representing 74.92%.
- ii. **Recurrent Expenditure:** - Our examination revealed that, a sum of One Billion, Two hundred and thirty three million, Eight hundred and seventy five thousand, Five hundred thirty six Naira (N1, 233,875,536) only was incurred during the year as Recurrent Expenditure. This comprises of Personnel and Overhead costs.
- iii. **Capital Expenditure:** - A total sum of One hundred and forty four million, Four hundred eight seven thousand, Eight hundred and fifty four Naira (N144, 487,854) was incurred as Capital Expenditure which represents only 26.69% of the budgeted amount of Five hundred and forty one million, Two hundred and sixty four thousand, One hundred and twenty seven Naira (N541,264,127).


Recommendation: - Efforts should be made to curtail spending more on Recurrent Expenditure and shift the same to Capital Expenditure in order to improve the economic and social well-being of the community.

KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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

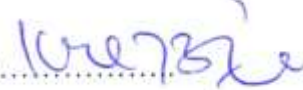
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IBRAHIM MUHD ZURKAI

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Kazaure Local Government as at 31st December 2017 and its operations for the year ended on the date.

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IBRAHIM MUHD ZURKAI

Treasurer

Date: 18th October, 2018

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HON. JAMILU WAISU ZAKI

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
KAZAURE LOCAL GOVT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	KAZAURE	KAZAURE
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,353,166,117.00	1,004,939,305.00
Capital Receipts	127,973,873.00	394,675,618.00
Internally Generated Rev (I G R)	11,223,060.00	11,349,023.00
Total Receipts	1,492,363,050.00	1,410,963,946.00
PAYMENTS:		
Office of The Chairman	14,084,753.00	20,884,433.00
Office of The Secretary	44,709,105.00	44,921,429.00
The Council	12,785,125.00	3,578,438.00
Personal Management	751,738,977.00	73,803,974.00
Finance And Supply	164,750,804.00	153,647,026.00
Education	654,036,373.00	614,228,162.00
Medical And Health	200,253,321.00	210,361,238.00
Agriculture & Natural Resource	36,291,527.00	34,487,599.00
Works And Housing	55,653,878.00	48,565,881.00
Traditional Office Holders	70,208,031.00	54,871,557.00
Social And Community Development	61,322,023.00	59,976,729.00
Total Payments	1,389,836,517.00	1,319,326,466.00
Net Cash Flow From Operating Activities.	102,526,533.00	91,637,480.00
Capital Expenditure	100,604,313.00	91,252,299.00
Net Cash Flow From Invest. Act	1,922,220.00	385,181.00
Advances / Proceed From Loan/ Barrowing	(15,400).00	624,027.00
Deposit / Repayment of Loans	254,682.00	(436,914.00)
Bank overdraft		
Cash flow from Fin Activities	(254,282.00)	187,113.00
Net Increase/Decrease in cash & its Equivalent	2,176,502.00	512,294.00
Cash and equivalent at 01/01/2017	2,411,039.00	1,838,745.00
Cash and equivalent at 31/12/2017	41,587,541.00	2,411,039.00

STATEMENT: 2
KAZAURE LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	4,587,541		2,411,039	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		4,587,541		2,411,039
NON-C/Assets:				
Investment	-	-		-
Advance	5,154,852		5,139,452	
Total Non C/Assets		5,154,854		5,139,452
Total Assets		9,742,393		7,550,491
LESS LIABILITIES:				
Deposit	41,506,421		41,236,739	
Loan Overdraft	-		-	
NON CURRENT:				
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		41,506,421		41,236,739
Net Assets		(31,764,028)		(33,686,248)
		9,742,393		7,550,491

STATEMENT: 3
KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	KAZAURE	KAZAURE
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,353,166,117.00	1,004,939,305.00
Capital Receipt	127,973,873.00	409,675,618.00
Taxes	-	-
Rate	940,000.00	335,000.00
Local Licenses & Fees	6,168,250.00	3,053,648.00
Commercial Undertaking	3,465,810.00	5,594,475.00
Rent Of LGA Property	616,000.00	2,052,500
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	33,000.00	313,400.00
Total Revenue	1,492,363,050.00	1,410,963,946.00
Less Expenditure		
Off of the Chairman	14,084,753.00	20,884,433.00
Off of the Secretary	44,709,105.00	44,921,429.00
The Council	12,785,725.00	3,578,438.00
Personal Management	75,738,977.00	73,803,874.00
Finance & Supply	164,750,804.00	153,647,026.00
Education	654,036,373.00	614,228,162.00
Medical & Health	200,255,321.00	210,361,238.00
Agriculture& Natural Resources	36,291,527.00	34,487,599.00
Works & Housing	55,653,878.00	48,565,881.00
Traditional Office	70,208,031.00	54,871,557.00
Social/Community Development	61,322,023.00	59,976,729.00
Capital Expenditure	100,604,313.00	91,252,299.00
Total Expenditure	1,490,440,830.00	1,410,578,765.00

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-**The accounts of Kazaure Local Government Council revealed that, a total sum of One Billion, Four Hundred and Eighty One Million, One Hundred and Thirty Nine Thousand, Nine Hundred and Ninety Naira only (N1,481,139,990) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The amount received represents 77.26% of the approved estimate amounting to of One Billion, Nine hundred and seventeen million Naira (N1, 917,000,000).
2. **Internally Generated Revenue:** -A total sum of Eleven Million, Two Hundred and Twenty Three Thousand, Sixty Naira only (N11, 223,060) was generated by the Council as Internal Revenue (IGR).
Recommendation: -To reduce over dependence on Federal Allocations, the Council should exploit new sources of Revenue and also be realistic in the budgeting process.
3. **Bank Reconciliation Statements:-**The four Bank accounts maintained by the Council with U.B.A.Pl, Skye Bank Plc, Unity Bank Plc and KRGY Micro Finance Bank have not been reconciled contrary to the provision of Financial Memoranda chapter 19 (22-24) .
Recommendation: -The Council should prepare Bank Reconciliation Statement for all the bank accounts
4. **Budget performance:** The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,721,600,000	1,364,389,177	357,210,823	79.25%
CAPITAL REV.	215,000,000	127,973,873	87,026,127	59.52%
TOTAL REV.	1,936,600,000	1,492,363,050	444,236,950	77.06%
EXPENDITURE				
RECURRENT EXP.	1,439,543,931	1,389,836,517	49,707,414	96.54%
CAPITAL EXP.	497,744,376	100,604,313	397,140,063	20.21%
TOTAL EXP.	1,937,288,307	1,490,440,830	446,847,477	76.94%

- i. **Total Revenue:** - From the above table a detailed analysis shows that, a total sum of One Billion, Four Hundred and Ninety Two Million, Three Hundred and Sixty Three Thousand, Fifty Naira only (N1, 492,363,050) was received as total revenue from Federation Account and Internally Generated Revenue representing 90.07%
- ii. **Recurrent Expenditure:** - The total Recurrent Expenditure incurred was One Billion, Three hundred and eighty nine million, Eight hundred and thirty six thousand, Five hundred and seventeen Naira (N1, 389,836,517) only. This comprises of both Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A total sum of One hundred million, Six hundred and four thousand, Three hundred and thirteen Naira (N100,604,313) was incurred as Capital Expenditure which represents only 20.21% of the budgeted amount of Four hundred and ninety seven million, seven hundred and forty four thousand, three hundred and seventy six Naira (N497,744,376)

Recommendation:- Efforts should be made to reduce much spending on Recurrent Expenditure and channel the same to Capital Expenditure in order to improve the economic and social well-being of the community.

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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

A handwritten signature in blue ink, appearing to read 'Aminu Shehu', is written over a horizontal line. Below the line, the word 'Treasurer' is printed in a small, light blue font.

AMINU SHEHU

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of KiriKasamma Local Government as at 31st December 2017 and its operations for the year ended on the date.

A handwritten signature in blue ink, appearing to read 'Aminu Shehu', is written over a horizontal line. Below the line, the word 'Treasurer' is printed in a small, light blue font.

AMINU SHEHU

Treasurer

Date: 18th October, 2018

A handwritten signature in blue ink, appearing to read 'Salisu Garba Kubayo', is written over a horizontal line. Below the line, the word 'Chairman' is printed in a small, light blue font.

HON. SALISU GARBA KUBAYO

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
KIRI KASAMMA LOCAL GOVT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	KIRI KASAMMA	KIRI KASAMMA
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,355,417,324.00	1,012,246,977.00
Capital Receipts	188,434,011.00	320,966,318.00
Internally Generated Rev (I G R)	2,398,601.00	2,084,151.00
Total Receipts	1,546,249,936	1,335,297,446.00
PAYMENTS:		
Office of The Chairman	18,246,971.00	9,561,525.00
Office of The Secretary	40,859,711.00	39,290,493.00
The Council	16,408,173.00	3,260,314.00
Personal Management	49,920,209.00	41,886,916.00
Finance And Supply	149,596,048.00	127,608,703.00
Education	741,936,272.00	709,684,959.00
Medical And Health	125,296,249.00	130,595,204.00
Agriculture & Natural Resources	42,625,606.00	43,031,889.00
Works And Housing	66,213,026.00	53,753,153.00
Traditional Office Holders	73,457,772.00	57,568,078.00
Social And Community Dev.	59,957,252.00	67,280,381.00
Total Payments	1,384,517,289.00	1,283,521,615.00
Net Cash Flow From Operating Activities.	161,732,647.00	51,775,831.00
Capital Expenditure	139,979,844.00	50,281,278.00
Net Cash Flow From Invest. Act	21,752,803.00	1,494,553.00
Advances / Proceed From Loan/ Barrowing	(5,101,000.00)	1,724,187.00
Deposit / Repayment Of Loans	91,734.00	(488,233.00)
Bank overdraft		
Cash flow from Fin Activities	(5,009,507.00)	1,235,713.00
Net Increase/Decrease in cash & its Equivalent	16,743,296.00	258,840.00
Cash and equivalent at 01/01/2017	483,328.00	224,488.00
Cash and equivalent at 31/12/2017	17,226,624.00	483,328.00

STATEMENT: 2
KIRI KASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	6,583,510		50,625	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		6,583,510		50,625
NON-C/Assets:				
Investment	-			
Advance	11,369,320		11,175,894	
Total Non C/Assets		11,369,320		11,175,894
Total Assets		17,952,830		11,226,519
LESS LIABILITIES:				
Deposit	21,615,057		21,611,338	
Loan Overdraft	-			-
NON CURRENT:				
LIABILITIES				
Public Fund Creditors	-			-
TOTAL LIABILITIES				
Net Assets		21,615,057		21,611,338
		3,662,227		10,384,819
		17,952,830		11,226,519

STATEMENT: 3
KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	KIRI KASAMMA	KIRI KASAMMA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,355,417,324.00	1,012,246,977.00
Capital Receipt	188,434,011.00	320,966,318.00
Taxes	-	-
Rate	110,000.00	90,000.00
Local Licenses & Fees	1,372,351.00	1,048,550.00
Commercial Undertaking	895,250.00	877,877.00
Rent Of LGA Property	21,000.00	55,000.00
Interest & Dividend	-	2,724.00
Grants	-	-
Miscellaneous	-	10,000.00
Total Revenue	1,546,249,936.00	1,335,297,446.00
Less Expenditure		
Off Of the Chairman	18,246,971.00	9,561,525.00
Off Of the Secretary	40,859,711.00	39,290,493.00
The Council	16,408,173.00	3,260,314.00
Personal Management	49,920,209.00	41,886,916.00
Finance & Supply	149,596,048.00	127,608,703.00
Education	741,936,272.00	709,684,959.00
Medical & Health	125,296,249.00	130,595,204.00
Agriculture & Natural Resources	42,625,606.00	43,031,889.00
Works & Housing	66,213,026.00	53,753,153.00
Traditional Office	73,457,772.00	57,568,079.00
Social/Community Development	59,957,252.00	67,280,381.00
Capital Expenditure	139,979,844.00	50,281,278.00
Total Expenditure	1,524,497,133.00	1,333,802,893.00

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-**The accounts of KiriKasamma Local Government Council revealed that, a sum of One Billion, Five Hundred and Forty Three Million, Eight Hundred and Fifty One Thousand, Three Hundred and Thirty Five Naira only (N1,543,851,335) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The amount represents 78.74% of the approved estimate of One Billion, Nine hundred and sixty million, seven hundred and ninety eight thousand, Eight hundred Naira (N1, 960,798,800).
2. **Internally Generated Revenue:-**There were delays in lodgement of revenue collected, which indicates non-compliance with regulations, however a total sum of Two Million ,Three Hundred and Ninety Eight Thousand, Six Hundred and One Naira only (N2,398,601) was realized by the Council as Internal Revenue (IGR).

Recommendation: -The Council should ensure that all revenue generated are lodged in to the Local Government Bank account immediately to avoid pilferages, theft or loss. Other sources of Internally Generated Revenue should also be exploited

3. **Bank Reconciliation Statements:-**The four Bank accounts operated by the Council with Unity Bank Plc, U.B.A. Bank Plc, Skye Bank Plc and Keystone Bank Plc have not been reconciled contrary to the provisions of Financial Memoranda chapter 19 (23-24).

Recommendation: - The Local Government should prepare Bank Reconciliation Statement for all the Bank Accounts.

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REVEVUE.	1,541,190,100	1,357,815,925	183,374,175	88.10%
CAPITAL REVENUE.	431,478,700	188,434,011	243,044,689	43.67%
TOTAL REVENUE.	1,972,668,800	1,546,249,936	426,418,864	78.38%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,481,356,022	1,384,517,289	96,838,733	93.46%
CAPITAL EXPEDITURE.	498,881,089	139,979,844	354,901,245	28.06%
TOTAL EXPENDITURE.	1,876,237,111	1,524,497,133	451,739,978	77.14%

- i. **Total Revenue:** -A detail analysis shows that, a total sum of One Billion, Five Hundred and Forty Six Million, Two Hundred and Forty Nine Thousand, Nine Hundred and Thirty Six Naira only (N1, 546,249,936) was received as total revenue from Federation Account and Internally Generated Revenue representing 78.38%.
- ii. **Recurrent Expenditure:** -A total of One Billion, Three hundred and eighty four million, Five hundred and seventeen thousand, Two hundred and eighty nine Naira (N1,384,517,289) only was spent as Recurrent Expenditure which comprises of both Personnel and Overhead costs.
- iii. **Capital Expenditure:** - A total sum of One hundred and thirty nine million, Nine hundred and seventy nine thousand, Eight hundred and forty four Naira (N139, 979,844) was incurred as Capital Expenditure which represents only 28.06% of the budgeted amount of Four hundred and ninety eight million, Eight hundred and eighty one thousand, Eighty nine Naira (N498,881,089).

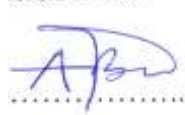
Recommendation: - Efforts should be made to limit over spending on Recurrent Expenditure and move same to Capital Expenditure in order to improve the economic and social well-being of the community.

KIYAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



ADO BASIRU

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Kiyawa Local Government as at 31st December 2017 and its operations for the year ended on the date.



ADO BASIRU

Treasurer

Date: 18th October, 2018



HON. ISYAKU ADAMU

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)

**KIYAWA LOCAL GOVT COUNCILS, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.**

LOCAL GOVT COUNCIL	KIYAWA	KIYAWA
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,335,317,662.00	1,003,262,637.00
Capital Receipts	167,094,519.00	125,910,846.00
internally Generated Rev (I G R)	11,734,234.00	8,492,194.00
Total Receipts	1,534,146,415.00	1,137,665,677.00
PAYMENTS:		
Office of The Chairman	19,199,779.00	11,171,108.00
Office of The Secretary	32,935,603.00	28,305,108.00
The Council	17,718,378.00	6,034,035.00
Personal Management	67,298,725.00	60,702,378.00
Finance And Supply	162,162,029.00	93,519,573.00
Education	443,177,744.00	468,541,733.00
Medical And Health	130,423,393.00	125,189,128.00
Agriculture & Natural Resources	28,397,373.00	36,852,272.00
Works And Housing	70,813,171.00	49,545,445.00
Traditional Office Holders	77,342,127.00	45,433,939.00
Social And Community Development	47,825,093.00	56,381,503.00
Total Payments	1,097,293,415.00	981,676,222.00
Net Cash Flow From Operating Activities.	436,853,000.00	155,989,455.00
Capital Expenditure	405,584,842.00	136,834,544.00
Net Cash Flow From Invest. Activities	31,268,158.00	19,154,911.00
Advances / Proceed From Loan/ Barrowing	(5,055,340.00)	11,680,297.00
Deposit / Repayment Of Loans	(851,864.00)	(1,317,593.00)
Bank overdraft		(61,002.00)
Cash flow from Fin Activities	(5,572,094.00)	10,301,702.00
Net Increase/Decrease in cash & its Equivalent	25,696,064.00	8,853,209.00
Cash and equivalent at 01/01/2017	9,455,685.00	602,476.00
Cash and equivalent at 31/12/2017	35,151,749.00	9,455,685.00

STATEMENT: 2
KIYAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	35,151,749		9,455,685	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		35,151,749		9,455,685
NON-C/Assets:				
Investment	-			
Advance	46,823,526		41,768,186	
Total Non C/Assets		46,823,526		41,768,186
Total Assets		81,975,275		51,223,871
LESS LIABILITIES:				
Deposit	82,310,385		82,827,139	
Loan Overdraft	-		-	
NON CURRENT:				
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		82,310,385		82,827,139
Net Assets		(335,110)		(31,603,268)
		81,975,275		51,223,871

STATEMENT: 3
KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	KIYAWA	KIYAWA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,355,317,662.00	1,003,262,637.00
Capital Receipt	167,094,519.00	125,910,846.00
Taxes	-	-
Rate	514,930.00	360,000.00
Local Licenses & Fees	5,350,405.00	1,782,981.00
Commercial Undertaking	4,816,368.00	6,342,060.00
Rent Of LGA Property	205,700.00	5,000.00
Interest & Dividend	-	2,153.00
Grants	-	-
Miscellaneous	846,831.00	-
Total Revenue	1,534,146,415.00	1,137,665,677.00
Less Expenditure		
Off of the Chairman	19,199,779.00	11,171,108.00
Off of the Secretary	32,935,603.00	28,305,108.00
The Council	17,718,378.00	6,034,035.00
Personal Management	67,298,725.00	60,702,378.00
Finance & Supply	162,162,029.00	93,519,573.00
Education	443,177,744.00	468,541,733.00
Medical & Health	130,423,393.00	125,189,128.00
Agriculture & Natural Resources	28,397,373.00	36,852,272.00
Works & Housing	70,813,171.00	49,545,445.00
Traditional Office	77,342,127.00	45,433,939.00
Social/ Community Development	47,825,093.00	56,381,503.00
Capital Expenditure	405,584,842.00	136,834,544.00
Total Expenditure	1,502,878,257.00	1,118,510,766.00

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **Statutory Allocation:-** The accounts of Kiyawa Local Government Council revealed that, a total of One Billion, Five Hundred and Twenty Two Million, Four Hundred and Twelve Thousand, One Hundred and Eighty One Naira only (N1,522,412,181) was received as Statutory Allocation, Valued Added Tax and other Income from the Federation Account. The amount represents 84.56% of the approved estimate amounting to One Billion, Eight hundred million, Three hundred and ninety seven Naira (N1, 800,397,000).

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

2. **Internally Generated Revenue:** A total of Eleven Million, Seven Hundred and Thirty Four Thousand, Two Hundred and Thirty Four Naira only (N11, 734,234) was realized by the Local Government as Internal Revenue (IGR).

Recommendation:- The council should ensure that all revenue collected are to be immediately lodged in to the Local Government Bank account to minimize pilferages, theft or loss.

3. **Bank Reconciliation Statements:-** The Council is currently maintaining nine Bank accounts with Unity Bank Plc, F.C.M.B.Plac, Diamond Bank Plc, Eco Bank Plc, Keystone Bank Plc and Zenith Bank Plc of three are dormant and have not been reconciled.

Recommendation:- The council should ensure that all dormant bank accounts are either activated or closed.

4. **Budget performance:-** The overall budget performance for the year ended 31st December, 2017 in respect of the Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,586,790,000	1,367,051,896	219,738,104	86.15%
CAPITAL REV.	227,163,000	167,094,519	60,068,481	73.56%
TOTAL REV.	1,813,953,000	1,534,146,415	279,806,585	84.57%
EXPENDITURE				
RECURRENT EXP.	1,271,237,482	1,097,293,415	173,944,067	85.85%
CAPITAL EXP.	603,563,986	405,584,842	197,977,144	67.20%
TOTAL EXP.	1,874,801,468	1,502,878,257	371,923,211	80.16%

- i. **Total Revenue:-** A detail analysis shows that a total sum of One Billion, Five Hundred and Thirty Four Million, One Hundred and Forty Six Thousand, Four Hundred and Fifteen Naira only (N1,534,146,415) was received as total revenue from Federation Account and Internally Generated Revenue representing 84.57%.
- ii. **Recurrent Expenditure:-** A total One Billion, ninety seven million, Two hundred and ninety three thousand, Four hundred and fifteen Naira (N1,097,293,415) only. This comprises of Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A total sum of Four hundred and five million, five hundred and eighty four thousand, eight hundred and forty two Naira (N405, 584,842) was incurred as Capital Expenditure which represents 67.20% of the budgeted amount of Six hundred and three million, Five hundred and sixty three thousand, Nine hundred and eighty six Naira (N603,563,986)

Recommendation:- The should limit spending more on Recurrent Expenditure and shift same to Capital Expenditure.

MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



UMAR T. ADAMU

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Maigatari Local Government as at 31st December 2017 and its operations for the year ended on the date.



UMAR T. ADAMU

Treasurer

Date: 18th October, 2018



HON SANI DAHIRU

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
MAIGATARI LOCAL GOVT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	MAIGATARI	MAIGATARI
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,348,433,870.00	1,234,535,176.00
Capital Receipts	101,554,156.00	157,237,510.00
Internally Generated Rev (I G R)	33,639,364.00	140,073,947.00
Total Receipts	1,483,627,390.00	1,405,846,633.00
PAYMENTS:		
Office of The Chairman	14,514,514.00	16,051,241.00
Office of The Secretary	52,526,653.00	46,582,636.00
The Council	20,332,686.00	3,937,372.00
Personal Management	69,972,372.00	95,000,186.00
Finance And Supply	158,839,637.00	215,212,128.00
Education	499,643,639.00	477,857,711.00
Medical And Health	206,366,975.00	160,757,531.00
Agriculture & Natural Resources	48,433,368.00	60,629,559.00
Works And Housing	57,563,112.00	56,309,614.00
Traditional Office Holders	75,498,372.00	59,031,206.00
Social And Community Development	60,635,821.00	78,663,433.00
Total Payments	1,264,317,173.00	1,270,032,617.00
Net Cash Flow From Operating Activities.	219,310,217.00	135,814,016.00
Capital Expenditure	219,310,217.00	130,509,220.00
Net Cash Flow From Invest. Activities	17,749,094.00	5,284,796.00
Advances / Proceed From Loan/ Barrowing	9,394,097.00	3,061,973.00
Deposit / Repayment Of Loans	(124,574.00)	(60,134.00)
Bank overdraft	-)	-
Cash flow from Fin Activities	(9,518,652.00)	(3,127,107)
Net Increase/Decrease in cash & its Equivalent	8,230,442.00	2,162,689.00
Cash and equivalent at 01/01/2017	13,237,723.00	11,075,034.00
Cash and equivalent at 31/12/2017	21,468,165.00	13,237,723.00

STATEMENT: 2
MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	21,468,165		13,237,723	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		21,468,165		13,237,723
NON-C/Assets:				
Investment	-		-	
Advance	35,574,285		26,180,207	
Total Non C/Assets		35,574,285		28,180,207
Total Assets		57,042,450		39,417,930
LESS LIABILITIES:				
Deposit	49,507,721		49,635,295	
Loan Overdraft	-		-	
NON CURRENT:				
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		49,507,8721		49,632,295
Net Assets		7,534,729		(10,214,365)
		57,042,450		39,417,930

STATEMENT: 3
MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	MAIGATARI	MAIGATARI
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,348,433,870.00	1,234,535,176.00
Capital Receipt	101,554,156.00	157,237,510.00
Taxes	-	-
Rate	950,000.00	215,000.00
Local Licenses & Fees	9,205,815.00	3,889,340.00
Commercial Undertaking	21,735,429.00	9,364,745.00
Rent of LGA Property	12,000.00	70,000.00
Interest & Dividend	-	2,736.00
Grants	-	-
Miscellaneous	1,736,120.00	532,126.00
Total Revenue	1,483,627,390.00	1,405,846,633.00
Less Expenditure		
Off of the Chairman	14,514,514.00	16,051,241.00
Off of the Secretary	52,526,653.00	46,582,636.00
The Council	20,322,686.00	3,937,372.00
Personal Management	69,972,396.00	95,000,186.00
Finance & Supply	158,839,637.00	215,212,128.00
Education	499,643,639.00	477,857,711.00
Medical & Health	206,366,975.00	160,757,531.00
Agriculture & Natural Resources	48,433,368.00	60,629,559.00
Works & Housing	57,563,112.00	56,309,614.00
Traditional Office	75,498,372.00	59,031,206.00
Social/ Community Development	60,635,821.00	78,663,433.00
Capital Expenditure	201,561,123.00	130,529,220.00
Total Expenditure	1,465,878,296.00	1,400,561,837.00

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **STATUTORY ALLOCATIONS:-**The accounts of Maigatari Local Government Council revealed that the total sum of One Billion, Four Hundred and Forty Nine Million, Nine Hundred and Eighty Eight Thousand, Twenty Six Naira Only (N1,449,988,026) was received as Statutory Allocation, Valued Added Tax and other incomes from the Federation Account. The amount received represents 76.04% of the approved estimate amount of One Billion, Nine Hundred and Seven Million Naira (N1,907,000,000).
2. **Internally Generated Revenue:-** A sum of Thirty Three Million, Six Hundred and Thirty Nine Thousand, Three Hundred and Sixty Four Naira only (N33,639,364) was realized by the Council as Internal Revenue.

Recommendation:- The Council should double its efforts to boost Internally Generated Revenue so as to justify the level of economic transactions in the area.

3. **Bank Reconciliation Statements:-**The four Bank accounts maintained by the Council with Unity Bank Plc, Skye Bank Plc, U.B.A plc and Keystone Bankplc have not been reconciled contrary to the provision of Financial Memoranda chapter 19 (23-24)

Recommendation:-Council should prepare Bank Reconciliation Statement of all the Banks accounts it maintained.

4. **Budget Performance:-**The overall budget performance for the year ended 31ST December, 2017 in respect of Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,707,190,000	1,382,073,234	325,116,766	80.95%
CAPITAL REV.	240,000,000	101,554,156	138,445,844	42.31%
TOTAL REV.	1,947,190,000	1,483,627,390	463,562,610	76.19%
EXPENDITURE				
RECURRENT EXP.	1,364,759,779	1,264,317,173	100,442,606	92.64%
CAPITAL EXP.	594,872,530	201,561,123	393,311,407	33.88%
TOTAL EXP.	1,959,632,309	1,465,878,296	493,754,013	74.80%

- i. **Total Revenue:-**Detailed analysis shows that a sum of One Billion, Four Hundred and Eighty Three Million, Six Hundred and Twenty Seven Thousand, Three Hundred and Ninety Naira only (N1,483,627,390) was received as total revenue from Federation Account which is representing 76.19%.
- ii. **Recurrent Expenditure:-**Recurrent Expenditure to the tune of One Billion, Two Hundred and Sixty Four Million, Three Hundred and Seventeen Thousand, One Hundred and Seventy Three Naira (N1,264,317,173) only, was incurred. This comprises of both Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A sum of Two Hundred and One Million, Five Hundred and Sixty One Thousand, One Hundred and Twenty three Naira (N201,561,123) was incurred as capital expenditure representing only 33.88% of the budgeted amount of Five Hundred and Ninety Four Million, Eight Hundred and Seventy Two thousand Five Hundred and Thirty Naira (N594,872,530).

Recommendation:-Effort should be made to limit much spending on recurrent expenditure and shift same to Capital Expenditure in order to improve the socio-economic well-being of the citizenry.

MALAM MADORI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



BASHARI IDRIS

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of MalamMadori Local Government as at 31st December 2017 and its operations for the year ended on the date.



BASHARI IDRIS

Treasurer

Date: 18th October, 2018



HON. SABO MUSA

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
MALAM MADORI LOCAL GOVT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	MALAM MADORI	MALAM MADORI
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,397,270,584.00	1,300,267,157.00
Capital Receipts	165,912,436.00	131,214,673.00
Internally Generated Rev (I G R)		
Total Receipts	1,570,490,049.00	1,439,773,238.00
PAYMENTS:		
Office of The Chairman	13,557,889.00	10,747,989.00
Office of The Secretary	8,342,841.00	9,276,832.00
The Council	11,428,725.00	-
Personal Management	65,046,803.00	59,585,920.00
Finance And Supply	131,472,310.00	170,647,738.00
Education	870,019,658.00	790,247,086.00
Medical And Health	129,780,805.00	141,195,771.00
Agriculture & Natural Resources	35,948,084.00	34,133,562.00
Works And Housing	57,516,147.00	50,893,525.00
Traditional Office Holders	71,176,425.00	55,667,971.00
Social And Community Development	59,907,711.00	75,172,151.00
Total Payments	1,454,200,398.00	1,389,568,545.00
Net Cash Flow From Operating Activities.	116,289,651.00	42,204,690.00
Capital Expenditure	126,681,513.00	40,747,456.00
Net Cash Flow From Invest. Activities	10,391,862.00	1,457,234.00
Advances / Proceed From Loan/ Barrowing	(9,155,218.00)	904,149.00
Deposit / Repayment of Loans	(403,401.00)	(392,964.00)
Bank overdraft		
Cash flow from Fin Activities	(9,558,619.00)	511,185.00
Net Increase/Decrease in cash & its Equivalent	(833,243.00)	946,049.00
Cash and equivalent at 01/01/2017	1,314,739.00	368,690.00
Cash and equivalent at 31/12/2017	481,496.00	1,314,739.00

STATEMENT: 2
MALAM MADORI LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	481,496		1,313,739	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		481,496		1,313,738
NON-C/Assets:				
Investment	-			
Advance	5,046,532			
Total Non C/Assets		5,046,532		14,201,750
Total Assets		5,528,028		15,516,489
LESS LIABILITIES:				
Deposit	45,474,389		45,070,988	
Loan Overdraft	-		-	
NON CURRENT:				
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		45,474,389		45,070,988
Net Assets		(39,946,361)		(29,554,499)
		5,528,028		15,516,489

STATEMENT: 3
MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	MALAM MADORI	MALAM MADORI
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,397,270,584.00	1,300,267,157.00
Capital Receipt	165,912,436.00	131,214,673.00
Taxes	-	-
Rate	720,000.00	670,000.00
Local Licenses & Fees	3,712,700.00	4,854,445.00
Commercial Undertaking	2,874,329.00	2,766,960.00
Rent Of LGA Property	-	--
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	-	-
Total Revenue	1,570,490,049.00	1,439,773,238.00
Less Expenditure		
Off of the Chairman	13,557,889.00	10,747,989.00
Off of the Secretary	8,342,841.00	9,276,832.00
The Council	11,428,725.00	-
Personal Management	65,046,803.00	59,585,920.00
Finance & Supply	131,472,310.00	170,647,738.00
Education	870,019,658.00	790,247,086.00
Medical & Health	129,780,805.00	141,195,771.00
Agriculture Natural Resources	35,948,084.00	34,133,562.00
Works & Housing	57,516,147.00	50,893,525.00
Traditional Office	71,179,425.00	55,667,971.00
Social/ Community Development	59,907,711.00	75,172,151.00
Capital Expenditure	126,681,513.00	40,747,456.00
Total Expenditure	1,580,881,911.00	1,438,316,001.00

MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-**The accounts of MalamMadori Local Government Council revealed that a sum of One Billion, Five Hundred and Sixty Three Million, One Hundred and Eighty Three Thousand, Twenty Naira only (N1,563,183,020) was received as Statutory Allocation, Valued Added Tax and other incomes from the Federation Account. This amount represents 82.69% of the approved estimate of One Billion, Eight Hundred Ninety Million Five Hundred and Five thousand, Four Hundred and Sixty Naira (N1,890,505,460).

Recommendation:- Effort should made to explore more efficient sources of Revenue Collection to complement Federal Allocation

2. **Internally Generated Revenue:-**A sum of Seven Million, Three Hundred and Seven Thousand, Twenty Nine Naira only (N7,307,029) was Generated by the Council as Internal Revenue.
3. **Bank Reconciliation Statements:-**The Council has not prepare bank reconciliation statement for all the three Bank accounts it maintains with unity Bank Plc, UBA Plc, and Skye Bank Plc contrary to the provision of Financial Memoranda chapter 19 (23-24)

Recommendation:-The Council should prepare Bank Reconciliation Statement of all the Banks accounts it maintains.

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,660,873,977	1,404,577,613	256,296,364	84.57%
CAPITAL REV.	242,586,483	165,912,436	76,674,047	68.40%
TOTAL REV.	1,903,460,460	1,570,490,049	332,970,411	82.51%
EXPENDITURE				
RECURRENT EXP.	1,521,262,762	1,454,200,398	67,062,364	95.60%
CAPITAL EXP.	386,259,394	126,681,513	259,577,881	32.79%
TOTAL EXP.	1,907,522,156	1,580,881,911	326,640,245	82.87%

- i. **Total Revenue:-**Detail analysis shows that a sum of One Billion, Five Hundred and Seventy Million, Four Hundred and Seventy Thousand, Forty Nine Naira only (N1,570,470,049) was received from Federation Account representing 82.51%.
- ii. **Recurrent Expenditure:-**Recurrent Expenditure amounting to One Billion, Four Hundred and Fifty Four Million, Two Hundred thousand, Three hundred and Ninety Eight Naira (N1,454,200,398) only was incurred. This comprises of both Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A sum of One Hundred and Twenty Six Million, Six Hundred and Eighty One Thousand, Five Hundred and Thirteen Naira (N126,681,513) was incurred as capital expenditure which represents only 34.14% of the budgeted amount of Three Hundred and Eighty Six Million, Two Hundred and Fifty Nine Thousand, Three Hundred and Ninety Four Naira (N386,259,394).

Recommendation:- The Council should limit spending much on recurrent expenditure and shift same to Capital Expenditure in order to improve the economic and social well-being of the populace.

MIGA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



SALE SULE DANBABA

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

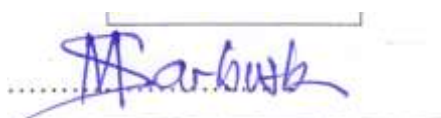
In our opinion, these financial statements fairly reflect the financial position of Miga Local Government as at 31st December 2017 and its operations for the year ended on the date.



SALE SULE DANBABA

Treasurer

Date: 18th October, 2018



HON. MUHD AGUFA ABUBAKAR

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
MIGA LOCAL GOVT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	MIGA	MIGA
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,141,027,318.00	904,619,301.00
Capital Receipts	119,519,279.00	145,174,635.00
Internally Generated Rev (I G R)		
Total Receipts	1,273,828,704.00	1,056,925,647.00
PAYMENTS:		
Office of The Chairman	21,167,844.00	12,618,633.00
Office of The Secretary	15,939,569.00	15,583,588.00
The Council	11,317,642.00	8,037,446.00
Personal Management	63,586,173.00	67,960,341.00
Finance And Supply	145,196,378.00	115,398,478.00
Education	328,458,143.00	340,063,227.00
Medical And Health	116,021,170.00	112,598,883.00
Agriculture & Natural Resources	42,506,676.00	42,284,120.00
Works And Housing	59,657,942.00	53,620,839.00
Traditional Office Holders	64,716,345.00	51,361,617.00
Social And Community Development	52,267,058.00	64,786,602.00
Total Payments	920,834,943.00	88,313,774.00
Net Cash Flow From Operating Activities.	352,993,761.00	172,611,873.00
Capital Expenditure	326,791,706.00	147,201,408.00
Net Cash Flow From Invest. Activities	26,202,055.00	25,410,465.00
Advances / Proceed From Loan/ Barrowing	(7,920,622.00)	(536,666.00)
Deposit / Repayment Of Loans	254,595.00	(3,553,810.00)
Bank overdraft		
Cash flow from Fin Activities	(7,666,027.00)	3,017,144.00
Net Increase/Decrease in cash & its Equivalent	18,536,028.00	22,393,321.00
Cash and equivalent at 01/01/2017	23,100,176.00	706,855.00
Cash and equivalent at 31/12/2017	41,636,204.00	23,100,176.00

STATEMENT: 2
MIGA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	41,636,204		23,100,176	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		41,636,204		23,100,176
NON-C/Assets:				
Investment	-		-	
Advance	41,547,527		33,626,905	
Total Non C/Assets		41,547,527		33,626,905
Total Assets		83,183,731		56,727,081
LESS LIABILITIES:				
Deposit	17,587,022			
Loan Overdraft	-			-
NON CURRENT:				
LIABILITIES				
Public Fund Creditors	-			-
TOTAL LIABILITIES		17,587,022		17,332,427
Net Assets		65,596,709		39,394,654
		83,183,731		56,727,081

STATEMENT: 3
MIGA LOCAL GOVERNMENT COUNCILS, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	MIGA	MIGA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,141,027,318.00	904,619,301.00
Capital Receipt	119,519,279.00	145,174,635.00
Taxes	-	-
Rate	5,280,000.00	370,000.00
Local Licenses & Fees	2,810,457.00	4,655,396.00
Commercial Undertaking	1,726,650.00	604,635.00
Rent Of LGA Property	3,465,000.00	1,086,680.00
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	-	415,000.00
Total Revenue	1,273,828,704.00	1,056,925,647.00
Less Expenditure		
Off of the Chairman	21,167,844.00	12,618,633.00
Off of the Secretary	15,939,569.00	15,583,588.00
The Council	11,317,642.00	8,037,446.00
Personal Management	63,586,173.00	67,960,341.00
Finance & Supply	145,196,378.00	115,398,478.00
Education	328,458,143.00	340,063,227.00
Medical & Health	116,021,170.00	112,598,883.00
Agriculture Natural Resources	42,506,679.00	42,284,120.00
Works & Housing	59,657,942.00	53,620,839.00
Traditional Office	64,716,345.00	51,361,617.00
Social/ Community Development	52,267,058.00	64,786,602.00
Capital Expenditure	326,791,706.00	147,201,408.00
Total Expenditure	1,247,626,649.00	1,031,515,182.00

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **Statutory Allocation:-**The accounts of Miga Local Government Council revealed that a total sum of One Billion, Two Hundred and Sixty Million, Five Hundred and Forty Six Thousand, Five Hundred and Ninety Seven Naira (N1,260,546,597) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account representing 87.51% of the approved estimate of One Billion, Four Hundred and Forty Million, Five Hundred and Sixty Six Thousand Naira (N1,440,566,000).
2. **Internally Generated Revenue:-** A sum of Thirteen Million, Two Hundred and Eighty Two Thousand, One Hundred and Seven Naira only (N13, 282,107) was generated by the Council as Internal Revenue (IGR).

Recommendation:- The Council has generated a sum of Thirteen million, Two hundred and eighty two thousand, One hundred and seven Naira (N13, 282,107) exceeding estimated amount of Twelve million, Eight hundred and fifty seven thousand Naira (N12,857,000.00) which is commendable. The effort should be sustained and the Council should be realistic in its budgetary process.

3. **Bank Reconciliation Statements:-** Contrary to the provision of Financial Memoranda chapter 19 (23-24) the Council has not prepared bank Reconciliation Statements for all the Bank accounts it operated during year

Recommendation:- The Local Government council should prepare Bank Reconciliation Statement of all the Banks accounts.

4. **Budget performance:-** The overall budget performance for the year ended 31st December, 2017 in respect of Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,272,872,000	1,154,309,425	118,562,575	90.68%
CAPITAL REV.	180,551,000	119,519,276	61,031,721	66.20%
TOTAL REV.	1,453,423,000	1,273,828,704	179,594,296	87.64%
EXPENDITURE				
RECURRENT EXP.	1,024,088,414	920,834,943	103,253,471	89.92%
CAPITAL EXP.	512,280,579	326,791,706	185,488,873	63.79%
TOTAL EXP.	1,536,368,993	1,247,626,649	288,742,344	81.21%

- i. **Total Revenue:-** From the above table a detail analysis shows that a total sum of One Billion, Two Hundred and Seventy Three Million, Eight Hundred and Twenty Eight Thousand, Seven Hundred and Four Naira only (N1,273,828,704) was received as total revenue from Federation Account representing 87.64%.
- ii. **Recurrent Expenditure:-** Our examination revealed that the total Recurrent Expenditure incurred during the year under review was Nine Hundred and Twenty Million, Eight Hundred and Thirty Four Thousand, Nine Hundred and Forty Three Naira (N920,834,943) only. This comprises of both Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A total sum of Three Hundred and Twenty Six Million, Seven Hundred and Ninety One Thousand, Seven Hundred and Six Naira (N326,791,706) was incurred as Capital Expenditure which represents 63.79% of the budgeted amount of (N512,280,579).

Recommendation:- Efforts should be made to reduce much spending on Recurrent Expenditure and move same to Capital Expenditure in order to improve the economic and social well-being of the community.

RINGIM LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



MUHAMMAD ADAMU

Treasurer

Date 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

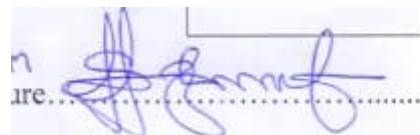
In our opinion, these financial statements fairly reflect the financial position of Ringim Local Government as at 31st December 2017 and its operations for the year ended on the date.



MUHAMMAD ADAMU

Treasurer

Date 18th October, 2018



HON. ABDURRASHID ILLA RINGIM

Chairman

Date 18th October, 2018

STATEMENT ONE (1)
RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	RINGIM	RINGIM
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,582,556,527.00	1,122,694,810.00
Capital Receipts	169,446,464.00	336,192,963.00
Internally Generated Rev (I G R)	5,720,998.00	5,481,765.00
Total Receipts	1,757,723,989.00	1,469,369,538.00
PAYMENTS:		
Office of The Chairman	29,483,034.00	12,303,806.00
Office of The Secretary	24,809,505.00	23,515,726.00
The Council	26,779,401.00	3,237,216.00
Personal Management	90,526,384.00	50,222,193.00
Finance And Supply	177,597,889.00	176,5932,903.00
Education	799,959,996.00	736,398,857.00
Medical And Health	170,971,861.00	159,814,229.00
Agriculture & Natural Resources	36,723,766.00	35,391,375.00
Works And Housing	72,884,427.00	65,983,151.00
Traditional Office Holders	65,615,103.00	61,8231,692.00
Social And Community Development	105,246,970.00	78,778,946.00
Total Payments	1,600,498,336.00	1,407,070,103.00
Net Cash Flow From Operating Activities.	157,278,249.00	57,299,435.00
Capital Expenditure	129,405,708.00	65,221,944.00
Net Cash Flow From Invest. Act	27,819,945.00	(7,922,509.00)
Advances / Proceed From Loan/ Barrowing	(16,221,542.00)	3,092,584.00
Deposit / Repayment of Loans	(5,873,700.00)	5,926,296.00
Bank overdraft	-	-
Cash flow from Fin Activities	(22,095,242.00)	9,018,880.00
Net Increase/Decrease in cash & its Equivalent	5,724,703.00	(1,840,996.00)
Cash and equivalent at 01/01/2017	160,834.00	2,001,830.00
Cash and equivalent at 31/12/2017	5,885,537.00	160,834.00

STATEMENT: 2
RINGIM LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	5,885,537		160,834	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		5,885,537		160,834
NON-C/Assets:				
Investment	-			
Advance	22,134,021		5,912,479	
Total Non C/Assets		22,134,021		5,912,021
Total Assets				
LESS LIABILITIES:				
Deposit	32,919,618		32,919,618	
Loan Overdraft	52,596		5,926,296	
NON CURRENT:				
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		32,972,214		38,845,914
Net Assets		(4,952,656)		32,772,601
		28,019,558		6,073,313

STATEMENT: 3
RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	RINGIM	RINGIM
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,582,556,527.00	1,122,694,,810.00
Capital Receipt	169,446,464.00	336,192,963.00
Taxes	-	-
Rate	320,000.00	640,000.00
Local Licenses & Fees	2,842,190.00	2,444,875.00
Commercial Undertaking	2,224,735.00	1,570,390.00
Rent Of LGA Property	242,000.00	817,000.00
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	92,073.00	9,500.00
Total Revenue	1,757,723,989.00	1,464,369,538.00
Less Expenditure		
Off of the Chairman	29,483,034.00	12,303,806.00
Off of the Secretary	24,809,505.00	23,515,729.00
The Council	26,779,401.00	3,237,216.00
Personal Management	90,526,384.00	50,222,193.00
Finance & Supply	177,597,889.00	176,592,903.00
Education	799,959,996.00	736,391,375.00
Medical & Health	170,871,861.00	159,814,229.00
Agriculture & Natural Resources	36,723,766.00	35,391,375.00
Works & Housing	72,884,427.00	65,983,151.00
Traditional Office	65,615,103.00	61,831,695.00
Social/ Community Development	105,246,970.00	78,778,949.00
Capital Expenditure	129,405,708.00	65,221,944.00
Total Expenditure	1,729,904,044.00	1,472,292,047.00

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **Statutory Allocation:-**The accounts of Ringim Local Government Council shows that, a total sum of One Billion, Seven Hundred and Fifty Two Million, Two Thousand, Nine Hundred and Ninety One Naira only (N1,752,002,991) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. This represents 97.93% of the approved estimate of One Billion, Seven Hundred and Eighty Nine Million Naira (N1, 789,000,000).

2. **Internally Generated Revenue:-** A sum of Five Million, Seven Hundred and Twenty Thousand, Nine Hundred and Ninety Eight Naira only (N5,720,998) was realized against the sum of Twelve million, Five hundred and forty thousand Naira (N12,540,000.00) or only 45.62

Recommendation:- The Council should explore other sources of Internal Revenue to reduce over dependence on federation Allocations.

3. **Bank Reconciliation Statements:-**The six Bank accounts maintained by the Council with Unity Bank Plc, Zenith Bank Plc, First Bank Plc, Jigawa Saving & Loans Limited, Keystone Bank Plc and Mainstreet Bank Plc, have not been reconciled contrary to the provision of Financial Memoranda chapter 19 (23-24). Three bank accounts of Mainstreet Bank, First Bank and Zenith are dormant which ought to be closed.

Recommendation:- Dormant bank accounts are to be closed, and all the other accounts be reconciled.

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,628,540,000	1,588,277,525	40,262,475	97.52%
CAPITAL REV.	173,000,000	169,446,464	3,553,536	97.94%
TOTAL REV.	1,801,540,000	1,757,723,989	43,816,011	97.56%
EXPENDITURE				
RECURRENT EXP.	1,450,757,318	1,600,498,336	149,741,018	110%
CAPITAL EXP.	338,428,650	129,405,708	209,022,942	38.24%
TOTAL EXP.	1,789,185,968	1,729,904,044	59,281,924	96.68%

i. **Total Revenue:-**Detail analysis shows that a sum of One Billion, Seven Hundred and Fifty Seven Million, Seven Hundred and Twenty Three Thousand, Nine Hundred and Eighty Nine Naira only (N1,757,723,989) was received as revenue from Federation Account and Internally Generated Revenue representing 97.56%.

ii. **Recurrent Expenditure:-**The total recurrent expenditure incurred was One Billion, Six Hundred Million, Four Hundred and Ninety Eight Thousand, Three Hundred and Thirty Six Naira (N1, 600,498,336) only which comprises of both Personnel and Overhead costs.

iii. **Capital Expenditure:-**Capital Expenditure to the tune One Hundred and Twenty Nine Million, Four Hundred and Five Thousand, Seven Hundred and Eight Naira (N129,405,708) was made which represents only 38.24% of the budgeted amount of Three hundred and thirty eight million, Four hundred and twenty eight thousand, six hundred and fifty Naira (N338,428,650)

Recommendation:- Efforts should be made to limit much spending on Recurrent Expenditure and direct same to Capital Projects for economic and social well-being of the populace.

RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



BASHIR ABDU RINGIM

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

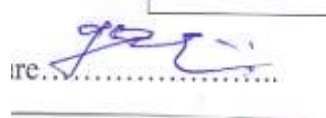
In our opinion, these financial statements fairly reflect the financial position of Roni Local Government as at 31st December 2017 and its operations for the year ended on the date.



BASHIR ABDU RINGIM

Treasurer

Date: 18th October, 2018



HON. SALISU SANI RONI

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
RONI LOCAL GOVT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	RONI	RONI
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,079,704,836.00	805,593,618.00
Capital Receipts	123,585,632.00	243,637,146.00
Internally Generated Rev (I G R)	3,226,726.00	1,583,930.00
Total Receipts	1,206,557,194.00	1,050,614,694.00
PAYMENTS:		
Office of The Chairman	13,809,125.00	10,849,470.00
Office of The Secretary	6,970,138.00	11,361,532.00
The Council	17,901,460.00	3,614,532.00
Personal Management	66,158,325.00	62,431,005.00
Finance And Supply	219,810,229.00	188,680,351.00
Education	374,624,328.00	332,689,351.00
Medical And Health	170,284,674.00	161,021,867.00
Agriculture & Natural Resources	40,443,041.00	41,338,096.00
Works And Housing	66,475,783.00	56,510,882.00
Traditional Office Holders	59,124,437.00	46,202,405.00
Social And Community Development	48,761,689.00	68,613,873.00
Total Payments	1,054,363,226.00	983,313,475.00
Net Cash Flow From Operating Activities.	122,193,968.00	67,301,219.00
Capital Expenditure	110,249,326.00	48,136,563.00
Net Cash Flow From Invest. Act	11,944,642.00	19,164,656.00
Advances / Proceed From Loan/ Barrowing	7,692,857.00	2,475,981.00
Deposit / Repayment Of Loans	(1,297,803.00)	236,226.00
Bank overdraft	-	
Cash flow from Fin Activities	6,395,054.00	2,712,207.00
Net Increase/Decrease in cash & its Equivalent	5,549,588.00	21,876,863.00
Cash and equivalent at 01/01/2017	23,044,057.00	1,167,194.00
Cash and equivalent at 31/12/2017	28,593,645.00	23,044,057.00

STATEMENT: 2
RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	28,593,645		23,044,057	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		28,593,643		23,044,057
NON-C/Assets:				
Investment	-			
Advance	12,064,573		4,371,716	
Total Non C/Assets		12,064,573		4,371,573
Total Assets		40,658,218		27,415,73
LESS LIABILITIES:				
Deposit	43,254,418		41,956,615	
Loan Overdraft	-		-	
NON CURRENT:				
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		43,254,418		41,956,615
Net Assets		(2,596,200)		(14,540,842)
		28,593,645		27,415,772

STATEMENT: 3
RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	RONI	RONI
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,079,704,836.00	805,393,618.00
Capital Receipt	123,585,632.00	243,637,146.00
Taxes	-	-
Rate	340,000.00	150,000.00
Local Licenses & Fees	1,071,654.00	964,750.00
Commercial Undertaking	1,165,600.00	407,680.00
Rent of LGA Property	350,000.00	48,500.00
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	339,472.00	10,000.00
Total Revenue	1,206,557,194.00	1,050,614.00
Less Expenditure		
Off of the Chairman	13,809,125.00	10,849,470.00
Off of the Secretary	6,970,138.00	11,361,532.00
The Council	17,901,460.00	3,614,035.00
Personal Management	66,158,325.00	62,431,005.00
Finance & Supply	219,810,229.00	188,680,351.00
Education	374,624,328.00	332,689,959.00
Medical & Health	170,284,674.00	161,021,867.00
Agriculture Natural Resources	40,443,041.00	41,338,096.00
Works & Housing	66,475,783.00	56,510,882.00
Traditional Office	59,124,437.00	46,202,405.00
Social/ Community Development	48,761,686.00	68,613,873.00
Capital Expenditure	110,249,326.00	48,136,563.00
Total Expenditure	1,194,612,552.00	1,031,450,038.00

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **Statutory Allocation:-**The accounts of Roni Local Government Council confirmed that, a sum of One Billion, Two Hundred and Three Million, Two Hundred and Ninety Thousand, Four Hundred and Sixty Eight Naira only (N1,203,290,468) was received as Statutory Allocation, Valued Added Tax and other incomes from the Federation Account. These represents 74.78% of the approved estimated of One Billion, Six Hundred and Nine Million, Seventy Thousand, Nine Hundred Naira (N1, 609,070,900).
2. **Internally Generated Revenue:-**A sum of Three Million, Two Hundred and Sixty Six Thousand, Seven Hundred and Twenty Six Naira only (N3,266,726) was realised by the Council as Internal Revenue representing 41.53% of the Budgeted amount of Seven Million, Eight Hundred and Sixty Six Thousand Naira (N7,866,000) .

Recommendation:-The council should improve ways of revenue collections in order to bridge the gap between actual and budgeted collections so as to avoid much dependence on Federal Allocations.

3. **Bank Reconciliation Statements:-**The five Bank accounts maintained by the council with Unity Bank Plc, Skye Bank plc, and U.B.A plchave been reconciled.

Recommendation: - The Council Treasurer should be commended and encourage continuing with compliance to the relevant rules and regulations.

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,223,293,900	1,082,971,562	140,322,338	79.25%
CAPITAL REV.	393,643,000	123,585,632	270,057,368	59.52%
TOTAL REV.	1,616,936,900	1,206,557,194	410,379,706	77.06%
EXPENDITURE				
RECURRENT EXP.	1,107,909,429	1,084,363,226	23,546,203	96.54%
CAPITAL EXP.	512,622,357	110,249,326	402,373,031	20.21%
TOTAL EXP.	1,620,531,786	1,194,612,552	425,919,234	76.94%

- i. **Total Revenue:-**Detail analysis shows that a sum of One Billion, Two Hundred and Six Million, Five Hundred and Fifty Seven Thousand, One Hundred and Ninety Four Naira only (N1,206,557,194) was received as revenue from Federation Account and Internally Generated Revenue representing 77.06%.
- ii. **Recurrent Expenditure:-** Recurrent expenditure amounting to One Billion, Eighty Four Million, Three Hundred and Sixty Three Thousand, Two Hundred and Twenty Six Naira (N1, 084,363,226) only was incurred. This comprises of both Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A sum of One Hundred and Ten Million, Two Hundred and Forty Nine Thousand, Three Hundred and Twenty Six Naira (N110,249,326) was incurred as capital expenditure which represents only 21.50% of the budgeted amount of Five Hundred and TWELVE million, Six Hundred and Twenty Two Thousand, Three Hundred and Fifty Seven Naira (N512,622,357).

Recommendation:-Capital Expenditure should be prioritized so as to improve the social well-being of the populace.

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



UMAR ILU

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Sule-Tankarkar Local Government as at 31st December 2017 and its operations for the year ended on the date.



UMAR ILU

Treasurer

Date: 18th October, 2018



HON. JAFARU MOHD

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)

**SULE TANKARKAR LOCAL GOVT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.**

LOCAL GOVT COUNCIL	SULE TANKARKAR	SULE TANKARKAR	TAURA	TAURA
	YEAR 2017	YEAR 2016	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:				
Statutory Allocation	1,422,876,144.00	1,032,869,552.00	1,238,267,867.00	943,887,778.00
Capital Receipts	156,561,980.00	441,229,941.00	167,972,745.00	332,642,518.00
Internally Generated Rev (I G R)	1,582,334,444.00	3,099,922.00	14,836,521.00	17,947,693.00
Total Receipts	1,582,334,444.00	1,477,199,415.00	1,421,077,133.00	1,294,477,969.00
PAYMENTS:				
Office of The Chairman	16,037,607.00	7,741,379.00	14,361,608.00	11,944,399.00
Office of The Secretary	47,093,899.00	52,401,457.00	18,208,855.00	17,412,523.00
The Council	24,550,553.00	7,810,824.00	11,551,163.00	3,310,315.00
Personal Management	66,962,194.00	53,718,759.00	52,743,377.00	43,804,703.00
Finance And Supply	175,534,523.00	198,413,220.00	153,785,549.00	135,990,168.00
Education	721,291,696.00	706,653,214.00	652,289,004.00	631,743,672.00
Medical And Health	134,509,010.00	131,441,144.00	127,478,218.00	143,406,411.00
Agriculture & Natural Resources	43,279,248.00	47,729,808.00	39,182,858.00	37,325,457.00
Works And Housing	73,713,265.00	65,406,422.00	59,425,969.00	50,619,527.00
Traditional Office Holders	72,560,268.00	56,655,955.00	72,571,564.00	53,716,791.00
Social And Community Development	74,055,802.00	83,176,409.00	53,146,505.00	63,803,675.00
Total Payments	1,449,588,065.00	1,410,848,591.00	1,254,744,670.00	1,195,077,641.00
Net Cash Flow From Operating Activities.	132,746,379.00	66,350,824.00	166,332,463.00	99,400,228.00
Capital Expenditure	130,128,201.00	66,889,832.00	154,951,775.00	103,321,508.00
Net Cash Flow From Invest. Act	2,618,178.00	(539,008.00)	11,380,688.00	(3,921,180.00)
Advances / Proceed From Loan/ Bar	(2,594,444.00)	635,232.00	(762,563.00)	(227,335.00)
Deposit / Repayment Of Loans	152,078.00	320,267.00	(490,267.00)	(520,178.00)
Bank overdraft			(3,108,320.00)	(3,108,658.00)
Cash flow from Fin Activities	(2,442,266.00)	955,499.00	(3,469,320.00)	(3,865,815.00)
Net Increase/Decrease in cash & its Equivalent	175,812.00	416,491.00	7,911,368.00	(55,363.00)
Cash and equivalent at 01/01/2017	590,156.00	173,665.00	149,727.00	205,092.00
Cash and equivalent at 31/12/2017	765,968.00	590,156.00	8,961,095.00	149,727.00

STATEMENT: 2
SULE TANKARKAR LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	765,968		590,156	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		765,968		590,156
NON-C/Assets:				
Investment	-		-	
Advance	39,318,769		36,724,325	
Total Non C/Assets		39,318,769		36,724,325
Total Assets		40,084,737		37,314,481
LESS LIABILITIES:				
Deposit	24,092,953		23,940,875	
Loan Overdraft	-		-	-
NON CURRENT:				
LIABILITIES				
Public Fund Creditors	-		-	-
TOTAL LIABILITIES		24,092,953		23,940,875
Net Assets		15,991,784		13,373,606
		40,084,737		37,314,481

STATEMENT: 3
SULE-TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	SULE-TANKARKAR	SULE-TANKARKAR
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,422,876,144.00	1,032,869,552.00
Capital Receipt	156,561,980.00	441,229,941.00
Taxes	-	-
Rate	210,000.00	200,000.00
Local Licenses & Fees	1,261,890.00	884,899.00
Commercial Undertaking	1,124,830.00	535,225.00
Rent of LGA Property	161,600.00	20,000.00
Interest & Dividend	138,000.00	-
Grants	-	-
Miscellaneous	-	1,459,768.00
Total Revenue	1,582,334,444.00	1,477,199,415.00
Less Expenditure		
Off of the Chairman	16,037,607.00	7,741,379.00
Off of the Secretary	47,093,899.00	52,401,457.00
The Council	24,550,553.00	7,810,824.00
Personal Management	66,962,194.00	53,718,759.00
Finance & Supply	175,534,523.00	198,413,220.00
Education	721,291,696.00	706,653,214.00
Medical & Health	134,509,010.00	131,441,144.00
Agriculture Natural Resources	43,279,248.00	47,729,808.00
Works & Housing	73,713,265.00	65,406,422.00
Traditional Office	72,560,268.00	56,655,955.00
Social/ Community Development	74,055,802.00	83,176,409.00
Capital Expenditure	130,128,201.00	66,889,832.00
Total Expenditure	1,579,716,266.00	1,477,738,423.00

SULE-TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **Statutory Allocation:-**The accounts of Sule-Tankarkar Local Government Council shows that, a sum of One Billion, Five Hundred and Seventy Nine Million, Four Hundred and Thirty Eight Thousand, One Hundred and Twenty Four Naira only (N1,579,438,124) was received as Statutory Allocation, Valued Added Tax and other Income from the Federation Account. The amount represents 85.65% of the approved estimate of One Billion, Eight Hundred and Forty Four Million, Fourteen Thousand Naira (N1, 844,014,000).
2. **Internally Generated Revenue:-** A total sum of Two Million, Eight Hundred and Ninety Six Thousand, Three Hundred and Twenty Naira only (N2, 896,320) was realized by the Local Government Council which is 24.62% only against the sum of Eleven million; Seven hundred and sixty three thousand naira budgeted.

Recommendation:- Efforts should be made to improve the Internal Revenue collections and the council should ensure immediate lodgment of all revenue collected into Local Government Bank accounts.

3. **Bank Reconciliation Statements:** The five Bank accounts operated by the council have been reconciled, but noticed that three accounts with Unity Bank Plc, Mainstream Bank Plc and Access Bank Plc are dormant.

Recommendation:- The council should ensure that all dormant bank accounts are closed.

4. **Budget performance:-** The overall budget performance for the year ended 31st December, 2017 in respect of Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,670,872,000	1,425,772,464	245,099,536	85.33%
CAPITAL REV.	184,905,000	156,561,980	28,343,020	84.67%
TOTAL REV.	1,855,777,000	1,582,334,444	273,442,556	85.26%
EXPENDITURE				
RECURRENT EXP.	1,509,152,647	1,449,588,065	59,564,582	96.05%
CAPITAL EXP.	349,815,140	130,128,201	219,686,939	37.20%
TOTAL EXP.	1,858,967,787	1,579,716,266	279,251,521	84.98%

- i. **Total Revenue:-** Detail analysis shows that, a sum of One Billion, Five Hundred and Eighty Two Million, Three Hundred and Thirty Four Thousand, Four Hundred and Forty Four Naira only (N1, 582,334,444) was received as total revenue from Federation Account and Internally Generated Revenue representing 85.26% of the budgeted amount.
- ii. **Recurrent Expenditure:-** The total recurrent expenditure incurred was One Billion, Four Hundred and Forty Nine Million, Five Hundred and Eighty Eight Thousand Sixty Five Naira (N1,449,588,065) representing 96.05% of the budgeted recurrent expenditure of One Billion, Five Hundred and Nine Million, One Hundred and Fifty Two Thousand, Six Hundred and Forty Seven Naira (N1,509,152,647). This comprises of both Personnel and Overhead costs.
- iii. **Capital Expenditure:-** A sum of One hundred and thirty million one hundred and twenty eight thousand two hundred one Naira (N130,128,201) was incurred as Capital Expenditure which represents 37.20% of the budgeted amount of Three hundred and forty nine million, Eight hundred and fifteen thousand, One hundred and forty Naira (N349,815,140).

Recommendation:- Efforts should be made to limit much spending on Recurrent Expenditure and shift same to Capital Expenditure in order to improve the economic and social well-being of the community.

TAURA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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


re.....

BALARABE SAID

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Taura Local Government as at 31st December 2017 and its operations for the year ended on the date.


re.....

BALARABE SAID

Treasurer

Date: 18th October, 2018


re.....

HON. ABDULMAJID ISMAIL

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
TAURA LOCAL GOVT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	TAURA	TAURA
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,238,267,867.00	943,887,778.00
Capital Receipts	167,972,745.00	332,642,518.00
Internally Generated Rev (I G R)	14,836,521.00	17,947,693.00
Total Receipts	1,421,077,133.00	1,294,477,969.00
PAYMENTS:		
Office of The Chairman	14,361,608.00	11,944,399.00
Office of The Secretary	18,208,855.00	17,412,523.00
The Council	11,551,163.00	3,310,315.00
Personal Management	52,743,377.00	43,804,703.00
Finance And Supply	153,785,549.00	135,990,168.00
Education	652,289,004.00	631,743,672.00
Medical And Health	127,478,218.00	143,406,411.00
Agriculture & Natural Resources	39,182,858.00	37,325,457.00
Works And Housing	59,425,969.00	50,619,527.00
Traditional Office Holders	72,571,564.00	53,716,791.00
Social And Community Development	53,146,505.00	63,803,675.00
Total Payments	1,254,744,670.00	1,195,077,641.00
Net Cash Flow From Operating Activities.	166,332,463.00	99,400,228.00
Capital Expenditure	154,951,775.00	103,321,508.00
Net Cash Flow From Invest. Act	11,380,688.00	(3,921,180.00)
Advances / Proceed From Loan/ Barrowing	(762,563.00)	(227,335.00)
Deposit / Repayment Of Loans	(490,267.00)	(520,178.00)
Bank overdraft	(3,108,320.00)	(3,108,658.00)
Cash flow from Fin Activities	(3,469,320.00)	(3,865,815.00)
Net Increase/Decrease in cash & its Equivalent	7,911,368.00	(55,363.00)
Cash and equivalent at 01/01/2017	149,727.00	205,092.00
Cash and equivalent at 31/12/2017	8,961,095.00	149,727.00

STATEMENT: 2
TAURA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	8,061,095		149,727	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		8,061,095		149,727
NON-C/Assets:				
Investment	-		-	
Advance	8,422,142		9,184,705	
Total Non C/Assets		8,422,142	-	9,184,705
Total Assets		16,483,237		9,334,432
LESS LIABILITIES:				
Deposit	34,428,750		34,919,017	
Loan Overdraft	-		3,741,616	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		34,428,750		38,660,633
Net Assets		(17,945,750)		(29,326,201)
		16,483,237		9,334,432

STATEMENT: 3
TAURA LOCAL GOVERNMENT COUNCILS, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	TAURA	TAURA
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,238,267,867.00	943,887,778.00
Capital Receipt	167,972,745.00	332,642,518.00
Taxes	-	-
Rate	390,000.00	960,000.00
Local Licenses & Fees	2,938,186.00	1,943,203.000
Commercial Undertaking	11,165,153.00	13,453,365.00
Rent Of LGA Property	184,000.00	-
Interest & Dividend	-	-
Grants	-	-
Miscellaneous	159,182.00	1,591,105.00
Total Revenue	1,421,077,133.00	1,294,477,969.00
Less Expenditure		
Off of the Chairman	14,361,608.00	11,944,399.00
Off of the Secretary	18,208,855.00	17,412,523.00
The Council	11,551,163.00	3,310,315.00
Personal Management	52,743,377.00	43,804,703.00
Finance & Supply	153,785,549.00	135,990,168.00
Education	652,289,004.00	631,743,672.00
Medical & Health	127,478,218.00	143,406,411.00
Agriculture Natural Resources	39,182,858.00	37,325,457.00
Works & Housing	59,425,969.00	50,619,527.00
Traditional Office	72,571,564.00	53,716,791.00
Social/ Community Development	53,146,505.00	63,803,675.00
Capital Expenditure	154,951,775.00	103,321,508.00
Total Expenditure	1,409,696,445.00	1,298,399,149.00

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017

1. **Statutory Allocation:-**The accounts of Taura Local Government Council revealed that, a sum of One Billion, Four Hundred and Six Million, Two Hundred and Forty Thousand, Six Hundred and Twelve Naira only (N1, 406,240,612) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The amount received represents 73.28% of the approved estimate of One Billion, Nine hundred and twenty three million Naira (N1, 923,000,000).

2. **Internally Generated Revenue:-** A sum of Fourteen Million, Eight Hundred and Thirty six Thousand, Five Hundred and Twenty One Naira only (N14, 836,521) was realized by the Local Government Council as Internal Revenue (IGR).

Recommendation:- Efforts should be made to harness other sources of generating Internal revenue and the council should ensure immediate lodgment of all revenue collected into Local Government Bank accounts to avoid pilferages, theft or loss.

3. **Bank Reconciliation Statements:-** It was observed that, out of the five Bank accounts maintained by the Council, three have been reconciled while the other two accounts are dormant and have not been reconciled.

Recommendation:- It is recommended that, all dormant bank accounts be closed immediately.

4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,613,260,000	1,253,104,388	360,155,612	77.68%
CAPITAL REV.	336,000,000	167,972,745	168,027,255	49.99%
TOTAL REV.	1,949,260,000	1,421,077,133	528,182,867	72.91%
EXPENDITURE				
RECURRENT EXP.	1,368,944,656	1,254,744,670	114,199,986	91.66%
CAPITAL EXP.	440,411,663	154,951,775	285,459,888	35.18%
TOTAL EXP.	1,809,356,319	1,409,696,445	399,659,874	77.91%

i. **Total Revenue:-** From the above table, a detail analysis shows that a sum of One Billion, Four Hundred and Twenty One Million, Seventy Seven Thousand, One Hundred and Thirty Three Naira only (N1,421,077,133) was received as total revenue from federation Account and Internally Generated Revenue representing 72.91% of budgeted amount.

ii. **Recurrent Expenditure:-** our examination revealed that, the total recurrent expenditure incurred during the year was One Billion, two hundred and fifty four million seven hundred and forty four thousand six hundred and seventy Naira only (N1, 254,744,670) only. This comprises of both Personnel and Overhead costs.

iii. **Capital Expenditure:-** A sum of One hundred and fifty four million, nine hundred and fifty one thousand, seven hundred and seventy five Naira (N154, 951,775) was incurred as Capital Expenditure which represents 35.18% of the budgeted amount of Four hundred and forty million, Four hundred and eleven thousand, Six hundred and sixty three Naira (N440, 411,663).

Recommendation:- The Council should shift its priority by spending more on Capital projects for the betterment of community.

YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

These financial Statements have been prepared by me in accordance with the provision of the Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with the generally accepted accounting practice.

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



ALFA ALHAJI KILA

Treasurer

Date: 18th October, 2018

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (Control and Management) Act cap 144 1990 as Amended.

In our opinion, these financial statements fairly reflect the financial position of Yankwashi Local Government as at 31st December 2017 and its operations for the year ended on the date.



ALFA ALHAJI KILA

Treasurer

Date: 18th October, 2018



HON. DAUDA DANAUWA

Chairman

Date: 18th October, 2018

STATEMENT ONE (1)
YANKWASHI LOCAL GOVT COUNCIL, JIGAWA STATE
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

LOCAL GOVT COUNCIL	YANKWASHI	YANKWASHI
	YEAR 2017	YEAR 2016
CASHFLOW FROM OPERATING ACTIVITIES:		
Statutory Allocation	1,134,708,145.00	846,640,786.00
Capital Receipts	130,247,778.00	167,847,315.00
Internally Generated Rev (I G R)	6,375,306.00	2,571,067.00
Total Receipts	1,271,331,229.00	1,017,059,168.00
PAYMENTS:		
Office of The Chairman	12,773,594.00	9,053,370.00
Office of The Secretary	15,663,209.00	12,912,998.00
The Council	26,738,525.00	23,304,891.00
Personal Management	81,732,744.00	50,697,455.00
Finance And Supply	126,456,257.00	121,631,085.00
Education	417,988,526.00	394,152,646.00
Medical And Health	99,670,482.00	97,601,431.00
Agriculture & Natural Resources	33,841,122.00	32,813,852.00
Works And Housing	87,438,661.00	73,031,612.00
Traditional Office Holders	62,373,334.00	48,742,395.00
Social And Community Development	59,976,280.00	47,377,209.00
Total Payments	1,024,652,734.00	911,318,944.00
Net Cash Flow From Operating Activities.	246,678,493.00	105,740,224.00
Capital Expenditure	242,531,600.00	84,889,254.00
Net Cash Flow From Invest. Act	4,146,893.00	20,350,970.00
Advances / Proceed From Loan/ Barrowing	(595,188.00)	(2,574,889.00)
Deposit / Repayment Of Loans	(609,420.00)	691,596.00
Bank overdraft	-	-
Cash flow from Fin Activities	2,549,467.00	3,266,465.00
Net Increase/Decrease in cash & its Equivalent	1,597,426.00	24,117,435.00
Cash and equivalent at 01/01/2017	25,123,945.00	1,006,510.00
Cash and equivalent at 31/12/2017	29,256,608.00	25,123,945.00

STATEMENT: 2
YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

DETAILS	ACTUAL 2017		ACTUAL 2016	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	29,256,608		25,123,945	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		29,256,608		25,123,945
NON-C/Assets:				
Investment	-		-	
Advance	17,312,964			
Total Non C/Assets		17,312,964	-	17,908,152
Total Assets		46,569,572		43,032,097
LESS LIABILITIES:				
Deposit	26,721,371		27,330,791	
Loan Overdraft	-		-	
NON CURRENT:	-		-	
LIABILITIES				
Public Fund Creditors	-		-	
TOTAL LIABILITIES		26,721,371		27,330,791
Net Assets		19,848,201		15,701,306
		46,569,572		43,032,097

STATEMENT: 3
YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER, 2017

LOCAL GOVT	YANKWASHI	YANKWASHI
DETAILS	Actual Year 2017	Actual Year 2016
	N	N
REVENUE		
Statutory Receipt	1,134,708,145.00	846,640,786.00
Capital Receipt	130,247,778.00	167,847,315.00
Taxes	-	-
Rate	120,000.00	207,500.00
Local Licenses & Fees	5,031,550.00	1,050,700.00
Commercial Undertaking	200,470.00	254,680.00
Rent of LGA Property	-	8,000.00
Interest & Dividend	-	57
Grants	-	-
Miscellaneous	1,023,286.00	1,050,130.00
Total Revenue	1,271,331,229.00	1,017,059,168.00
Less Expenditure		
Off of the Chairman	12,773,594.00	9,053,370.00
Off of the Secretary	15,663,209.00	12,912,998.00
The Council	26,738,525.00	23,304,891.00
Personal Management	81,732,744.00	50,697,455.00
Finance & Supply	126,456,257.00	121,631,085.00
Education	417,988,526.00	394,152,646.00
Medical & Health	99,670,482.00	97,601,431.00
Agriculture Natural Resources	33,841,122.00	32,813,852.00
Works & Housing	87,438,661.00	73,031,612.00
Traditional Office	62,373,334.00	48,742,395.00
Social/ Community Development	59,976,280.00	47,377,209.00
Capital Expenditure	242,531,600.00	84,889,254.00
Total Expenditure	1,267,184,334.00	996,208,198.00

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2017.

1. **Statutory Allocation:-**The accounts of Yankwashi Local Government Council confirmed that, a sum of One Billion, Two Hundred and Sixty Four Million, Nine Hundred and Fifty Five Thousand, Nine Hundred and Twenty Three Naira only (N1,264,955,923) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. These represent 78.23% of the approved estimate amounting to One Billion, six hundred and seventeen million Naira (N1, 617,000,000).
2. **Internally Generated Revenue:** - Even though we noticed that there were delays in lodging amounts collected, a total sum of Six Million, Three Hundred and Seventy Five Thousand, Three Hundred and Six Naira only (N6, 375,306) was realized by the Local Government Council as Internal Revenue (IGR) against the sum of Nine million, forty seven thousand naira budgeted for the year.
Recommendation: - The council should ensure effective and immediate lodgment of all revenue collected into relevant Bank accounts to avoid pilferages, theft or loss.
3. **Bank Reconciliation Statements:** - We have observed that, the six Bank accounts operated by the Council for the period under review have been reconciled.
Recommendation: - The effort of the Council on this is highly commendable and it is our hope that such should be sustained.
4. **Budget performance:-**The overall budget performance for the year ended 31st December, 2017 in respect of Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	VAR %
REVENUE				
RECURRENT REV.	1,414,047,000	1,141,083,451	272,963,549	80.70%
CAPITAL REV.	212,000,000	130,247,778	81,752,222	61.44%
TOTAL REV.	1,626,047,000	1,271,331,229	354,715,771	78.19%
EXPENDITURE				
RECURRENT EXP.	1,078,889,937	1,024,652,734	54,237,203	94.97%
CAPITAL EXP.	593,127,126	242,531,600	350,595,526	40.89%
TOTAL EXP.	1,672,017,063	1,267,184,334	404,832,729	75.79%

- i. **Total Revenue:** -Detail analysis shows that, a sum of One Billion, Two Hundred and Seventy One Million, Three Hundred and Thirty One Thousand, Two Hundred and Twenty Nine Naira only
- ii. (N1, 271,331,229) was received as total revenue from Federation Account and Internally Generated Revenue representing 78.19% of the budgeted amount.
- iii. **Recurrent Expenditure:** -Recurrent expenditure to the tune of One Billion, twenty four million, Six hundred and fifty two thousand, Seven hundred and thirty four naira only (N1, 024,652,734) was incurred which comprises of both Personnel and Overhead costs.
- iv. **Capital Expenditure:-** A sum of Two hundred and forty two million, Five hundred and thirty one thousand, Six hundred Naira (N242,531,600) was incurred as Capital Expenditure which represents 40.89% of the budgeted amount of Five hundred and ninety three million, One hundred and twenty seven thousand, One hundred and twenty six Naira (N593,127,126)
Recommendation:-More resources should be direct towards capital projects, which will have a posit effect on the lives of the citizenry.

JIGAWA STATE LOCAL GOVERNMENT COUNCILS CHIARMEN



Hon.....
Executive Chairman
Auyo Local Govt. Council