

**JIGAWA STATE LOCAL GOVERNMENT COUNCILS,
CONSOLIDATED REPORT OF THE AUDITOR GENERAL
FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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, 2018 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, 2018.**

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, 2018 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, 2018

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, 2018.

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 where applicable were valued at cost not at market value.

STATEMENT ONE (1)
JIGAWA STATE LOCAL GOVERNMENT COUNCILS
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018.

DETAILS	2018	2017
CASH FLOW FROM OPERATING ACTIVITIES :		
Statutory Allocation	50,036,207,017.00	35,355,760,256.00
Capital Receipts	5,140,864,094.00	4,658,365,271.00
Internally Generated Revenue (IGR)	256,316,219.00	255,949,743.00
TOTAL RECEIPTS :	55,433,387,330.00	40,270,075,270.00
PAYMENTS :		
Office Of The Chairman	1,420,551,242.00	392,229,665.00
Office Of The Secretary	931,645,841.00	841,328,118.00
The Council	1,079,642,703.00	490,725,739.00
Personal Management	2,608,334,561.00	1,817,547,439.00
Finance And Supply	5,091,499,326.00	4,227,711,867.00
Education	16,790,158,834.00	16,075,926,919.00
Medical And Health	4,385,934,356.00	3,891,735,085.00
Agriculture & Natural Resources	1,149,165,186.00	1,012,170,616.00
Works And Housing	2,169,183,640.00	1,724,496,706.00
Traditional Office Holders	2,578,419,606.00	1,927,437,176.00
Social And Community Dev.	2,047,032,839.00	1,636,338,780.00
TOTAL PAYMENTS	40,251,568,134.00	34,037,648,110.00
Net Cash Flow From Operating Activities	15,181,819,196.00	6,232,427,160.00
Capital Expenditure	14,284,805,491.00	5,918,018,105.00
Debtors And Prepayments	-	-
Deduction for Capital Expenditure	-	-
Deposit/Repayment of Loans	-	-
Net Cash Flow From Investment Activities	897,013,705.00	314,409,055.00
Cash Flow From Financing Activities		
Advance/proceed from Loan /Borrowing	59,891,421.00	62,467,419.00
Deposit/Repayment of Loans	90,309,460.00	1,472,317.00
Bank overdraft	-	9,632,017.00
Net cash Flow From Financing Activities	150,200,881.00	70,627,119.00
Net Increase /Decrease in cash & its Equivalent	1,047,214,586.00	243,781,956.00
Cash & Equivalent at 01/01/2018	471,481,341.00	227,699,385.00
Cash & Equivalent at 31/12/2018	1,518,695,927.00	471,481,341.00

STATEMENT TWO (2)
JIGAWA STATE LOCAL GOVERNMENT COUNCILS ,
STATEMENT OF CONSOLIDATED FINANCIAL POSITION
AS AT 31ST DECEMBER 2018.

DETAILS ASSETS	NOT E S	ACTUAL 2018		ACTUAL 2017	
		N	N	N	N
CURRENT ASSETS					
Cash & Bank Balance	1	1,518,695,927		471,481,341	
Debtors				-	
Prepayments				-	
Sub Total C/Assets			1,518,695,927		471,481,341
NON CURRENT ASSETS:					
Investment					
Advance	2	597,390,004		657,281,425	
Total Non C/Assets			597,390,004		657,281,425
Total Assets			2,116,085,931		1,128,762,766
LESS LIABILITIES:					
Deposit	3	1,299,027,871		1,208,718,386	
Loan Overdraft	4	-		52,596	
NONCURRENT LIABILITIES:			1,299,027,871		1,208,770,982
Public Fund Creditors					
TOTAL LIABILITIES			1,299,027,871		1,208,770,982
Net Assets			817,058,060		-80,008,216
			2,116,085,931		1,128,762,766

STATEMENT NO.3
JIGAWA STATE LOCAL GOVERNMENT COUNCILS ,
STATEMENT OF CONSOLIDATED FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER ,2018

DETAILS	ACTUAL 2018 N	BUDGETED 2018 N	PERFORMANCE %	ACTUAL 2017
REVENUE				
Statutory Receipt	50,036,207,017.00	48,064,000,000.00	104.10	35,355,760,256.00
Capital Receipts	5,140,864,094.00	8,318,000,000.00	61.80	4,658,365,271.00
Taxes	-	4,770,000.00	0.00	-
Rate	12,310,900.00	42,600,000.00	28.89	24,080,396.00
Local Licenses and Fees	151,821,548.00	231,901,500.00	65.46	118,184,616.00
Commercial Undertaking	66,617,246.00	114,120,000.00	58.37	87,081,327.00
Rent of LGA Properties	8,771,914.00	26,915,000.00	32.59	13,837,056.00
Interest and Dividend	22,500.00	12,875,000.00	0.17	196,865.00
Grants	-	-		-
Miscellaneous	16,772,111.00	21,850,000.00	76.76	12,569,483.00
Total Revenue	55,433,387,330.00	56,837,031,500.00	97.55	40,270,075,270.00
Less Expenditure				
Office of the Chairman	1,420,551,242.00	1,438,509,544.00	98.75	391,199,804.00
Office of the Secretary	931,645,841.00	1,013,371,514.00	91.93	841,328,118.00
The Council	1,079,642,703.00	1,149,253,959.00	93.94	490,725,739.00
Personnel Management	2,608,334,561.00	1,954,692,897.00	133.43	1,817,547,439.00
Finance and Supply	5,091,499,326.00	5,242,278,901.00	97.12	4,227,711,867.00
Education	16,790,158,834.00	16,271,096,440.00	103.19	16,076,356,780.00
Medical & Health	4,385,934,356.00	4,046,365,106.00	108.39	3,891,735,085.00
Agriculture and Natural Resources	1,149,165,186.00	1,174,658,864.00	97.82	1,012,180,616.00
Works and Housing	2,169,183,640.00	1,818,374,306.00	119.29	1,724,546,706.00
Traditional Office	2,578,419,606.00	1,574,000,000.00	163.81	1,927,977,176.00
Social /Community Development	2,047,032,839.00	2,111,194,917.00	96.96	1,636,338,780.00
Capital Expenditure	14,284,805,491.00	20,086,691,790.00	71.11	5,918,018,105.00
Total Expenditure	54,536,373,625.00	57,880,488,238.00	94.22	39,955,666,215.00
Operating Balance	897,013,705.00			314,409,055.00

JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF CONSOLIDATED BANK BALANCES
AS AT 31ST DECEMBER 2017 AND 2018.

S/N	LOCAL GOVERNMENT	2018	2017
1	AUYO	7,076,096.00	22,031,240.00
2	BABURA	26,505,148.00	2,249,142.00
3	BIRNIN KUDU	111,570,358.00	24,291,396.00
4	BIRNIWA	106,522,916.00	24,760,636.00
5	BUJI	107,461,451.00	28,048,251.00
6	DUTSE	41,475,510.00	81,088.00
7	GAGARAWA	79,447,093.00	27,453,676.00
8	GARKI	50,381,935.00	15,258,744.00
9	GUMEL	17,312,597.00	1,584,133.00
10	GURI	106,502,132.00	45,003,491.00
11	GWARAM	50,318,731.00	4,578,279.00
12	GWIWA	112,322,449.00	43,588,202.00
13	HADEJIA	4,940,084.00	8,663,557.00
14	JAHUN	74,435,046.00	14,401,509.00
15	KAFIN HAUSA	84,950,614.00	9,789,855.00
16	KAUGAMA	36,888,048.00	6,583,510.00
17	KAZAURE	34,835,967.00	4,587,541.00
18	KIRI-KASAMMA	45,586,631.00	17,226,624.00
19	KIYAWA	76,990,006.00	35,151,749.00
20	MAIGATARI	70,623,516.00	21,468,165.00
21	MALLAM MADORI	16,823,505.00	481,496.00
22	MIGA	74,414,695.00	41,636,204.00
23	RINGIM	39,988,153.00	5,885,537.00
24	RONI	34,612,926.00	28,593,645.00
25	SULE- TANKARKAR	27,990,634.00	765,968.00
26	TAURA	33,382,466.00	8,061,095.00
27	YANKWASHI	45,337,220.00	29,256,608.00
	TOTAL	1,518,695,927.00	471,481,341.00

JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF CONSOLIDATED ADVANCES
AS AT 31ST DECEMBER 2017 AND 2018.

S/N	LOCAL GOVERNMENT	2018	2017
1	AUYO	9,615,227.00	13,605,444.00
2	BABURA	6,892,297.00	6,871,679.00
3	BIRNIN KUDU	14,396,429.00	14,892,556.00
4	BIRNIWA	5,648,320.00	5,655,220.00
5	BUJI	16,899,095.00	17,797,314.00
6	DUTSE	67,352,993.00	68,687,265.00
7	GAGARAWA	60,858,752.00	62,916,902.00
8	GARKI	9,938,912.00	12,956,929.00
9	GUMEL	9,370,454.00	11,249,003.00
10	GURI	47,365,817.00	47,739,091.00
11	GWARAM	24,910,614.00	25,301,664.00
12	GWIWA	14,662,831.00	15,067,818.00
13	HADEJIA	15,352,627.00	15,004,190.00
14	JAHUN	35,839,801.00	44,365,848.00
15	KAFIN HAUSA	31,168,870.00	33,163,231.00
16	KAUGAMA	12,458,286.00	11,369,320.00
17	KAZAURE	5,245,768.00	5,154,852.00
18	KIRI-KASAMMA	12,137,760.00	17,238,760.00
19	KIYAWA	46,897,085.00	46,823,526.00
20	MAIGATARI	20,531,937.00	35,574,285.00
21	MALLAM MADORI	6,393,686.00	5,046,532.00
22	MIGA	41,158,195.00	41,547,527.00
23	RINGIM	9,463,185.00	22,134,021.00
24	RONI	11,710,017.00	12,064,573.00
25	SULE- TANKARKAR	38,934,774.00	39,318,769.00
26	TAURA	4,635,384.00	8,422,142.00
27	YANKWASHI	17,550,888.00	17,312,964.00
	TOTAL	597,390,004.00	657,281,425.00

JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF CONSOLIDATED DEPOSITS
AS AT 31ST DECEMBER 2017 AND 2018.

S/N	LOCAL GOVERNMENT	2018	2017
1	AUYO	26,730,430.00	26,478,540.00
2	BABURA	64,944,490.00	60,665,993.00
3	BIRNIN KUDU	155,320,666.00	104,584,340.00
4	BIRNIWA	18,343,265.00	26,404,977.00
5	BUJI	34,351,474.00	33,704,744.00
6	DUTSE	56,003,090.00	56,003,090.00
7	GAGARAWA	56,027,928.00	56,002,573.00
8	GARKI	40,434,004.00	40,434,004.00
9	GUMEL	39,761,207.00	39,622,781.00
10	GURI	55,657,252.00	51,879,148.00
11	GWARAM	105,046,387.00	101,787,306.00
12	GWIWA	14,911,963.00	14,500,654.00
13	HADEJIA	17,563,587.00	17,563,587.00
14	JAHUN	78,508,837.00	71,373,007.00
15	KAFIN HAUSA	39,141,064.00	38,024,455.00
16	KAUGAMA	21,615,057.00	21,615,057.00
17	KAZAURE	45,294,787.00	41,506,421.00
18	KIRI-KASAMMA	53,115,067.00	50,218,486.00
19	KIYAWA	80,003,250.00	82,310,385.00
20	MAIGATARI	65,757,014.00	49,507,721.00
21	MALLAM MADORI	45,538,764.00	45,474,389.00
22	MIGA	19,702,929.00	17,587,022.00
23	RINGIM	32,977,177.00	32,972,214.00
24	RONI	43,793,857.00	43,254,418.00
25	SULE- TANKARKAR	27,464,135.00	24,092,953.00
26	TAURA	32,168,381.00	34,428,750.00
27	YANKWASHI	28,851,809.00	26,721,371.00
	TOTAL	1,299,027,871.00	1,208,718,386.00

JIGAWA STATE LOCAL GOVERNMENT COUNCILS
GENERAL DISCLOSURES AND OBSERVATIONS ON THE CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2018.

1.0 STATUTORY ALLOCATION FROM FEDERATION ACCOUNT

The examination of the accounts of the twenty seven (27) Local Government Councils of the State for the year ended 31st December, 2018 shows that, a sum of Fifty Five Billion, One Hundred and Seventy seven Million, Seventy One Thousand, One Hundred and Eleven Naira only (N55, 177,071,111) were received as Statutory Allocation and other Incomes from the Federation Account. The sum represents 96.77% of the approved estimate amounting to Fifty Seven Billion and Eighteen Million Naira only (N57,018,000,000) as per details below :-

S/N	LOCAL GOVT	BUDGETED 2018	ACTUAL 2018	VARIANCE	PERFORMANCE (PERCENT)
1	AUYO	1,955,000,000	1,794,385,857	(160,614,143)	91.78
2	BABURA	2,378,000,000	2,268,516,568	(109,483,432)	95.40
3	BIRNIN KUDU	2,498,000,000	2,700,320,438	202,320,438	108.10
4	BIRNIWA	2,142,000,000	2,144,792,890	2,792,890	100.13
5	BUJI	2,108,000,000	1,643,071,480	(464,928,520)	77.94
6	DUTSE	2,167,000,000	2,301,490,964	134,490,964	106.21
7	GAGARAWA	1,922,000,000	1,694,579,003	(227,420,997)	88.17
8	GARKI	2,052,000,000	2,116,254,971	64,254,971	103.13
9	GUMEL	2,248,000,000	1,920,933,586	(327,066,414)	85.45
10	GURI	1,887,000,000	1,886,117,738	(882,262)	99.95
11	GWARAM	2,536,000,000	2,560,711,311	24,711,311	100.97
12	GWIIWA	2,032,000,000	1,962,694,686	(69,305,314)	96.59
13	HADEJIA	2,012,000,000	1,958,412,716	(53,587,284)	97.34
14	JAHUN	1,995,000,000	1,887,235,525	(107,764,475)	94.60
15	KAFIN HAUSA	2,512,000,000	2,560,242,320	48,242,320	101.92
16	KAUGAMA	1,954,000,000	1,901,253,999	(52,746,001)	97.30
17	KAZAURE	2,152,000,000	2,093,742,512	(58,257,488)	97.29
18	KIRI KASAMMA	2,217,000,000	2,036,226,271	(180,773,729)	91.85
19	KIYAWA	1,957,000,000	2,140,546,067	183,546,067	109.38
20	MAIGATARI	2,104,000,000	1,991,692,244	(112,307,756)	94.66
21	M/MADORI	2,032,000,000	2,077,555,985	45,555,985	102.24
22	MIGA	1,902,000,000	1,898,393,288	(3,606,712)	99.81
23	RINGIM	2,292,000,000	2,201,758,446	(90,241,554)	96.06
24	RONI	1,972,000,000	1,652,064,423	(319,935,577)	83.78
25	S/TANKARKAR	2,112,000,000	2,068,779,223	(43,220,777)	97.95
26	TAURA	2,022,000,000	1,994,625,251	(27,374,749)	98.65
27	YANKWASHI	1,858,000,000	1,720,673,349	(137,326,651)	92.61
		57,018,000,000	55,177,071,111	(1,840,928,889)	96.77

1.1 INTERNALLY GENERATED REVENUE (IGR)

A total sum of Two Hundred and Fifty Six Million, Three Hundred and Sixteen Thousand, Two Hundred and Nineteen Naira only (N256,316,219) was realized by the twenty seven (27) Local Government councils of the state as Internally Generated Revenue (IGR) representing 55.15% of the year 2018 approved estimate as indicated below:-

S/N	LOCAL GOVT	BUDGETED 2018	ACTUAL 2018	VARIANCE	PERFORMANCE (PERCENT)
1	AUYO	12,640,000.00	7,194,608.00	(5,445,392.00)	56.91
2	BABURA	18,550,000.00	13,944,880.00	(4,605,120.00)	75.17
3	BIRNIN KUDU	19,545,000.00	15,702,100.00	(3,842,900.00)	80.33
4	BIRNIWA	26,065,000.00	12,257,577.00	(13,807,423.00)	47.02
5	BUJI	15,474,000.00	7,732,670.00	(7,741,330.00)	49.99
6	DUTSE	26,080,000.00	5,046,216.00	(21,033,784.00)	19.34
7	GAGARAWA	19,960,000.00	5,181,528.00	(14,778,472.00)	25.28
8	GARKI	12,255,000.00	6,208,215.00	(6,046,785.00)	50.65
9	GUMEL	16,995,000.00	7,258,704.00	(9,736,296.00)	42.71
10	GURI	14,580,000.00	15,675,876.00	1,095,876.00	107.51
11	GWARAM	20,760,000.00	7,800,024.00	(12,959,976.00)	37.57
12	GWIWA	11,369,000.00	14,296,262.00	2,927,262.00	125.74
13	HADEJIA	20,835,000.00	16,870,367.00	(3,964,633.00)	80.97
14	JAHUN	14,065,000.00	8,576,828.00	(5,488,172.00)	60.97
15	KAFIN HAUSA	10,563,000.00	2,078,174.00	(8,484,826.00)	19.67
16	KAUGAMA	11,514,000.00	1,602,500.00	(9,911,500.00)	13.91
17	KAZAURE	14,655,000.00	15,757,172.00	1,102,172.00	107.52
18	KIRI KASAMMA	11,605,000.00	8,648,022.00	(2,956,978.00)	74.51
19	KIYAWA	17,920,000.00	10,592,057.00	(7,327,943.00)	59.10
20	MAIGATARI	38,240,000.00	22,834,343.00	(15,405,657.00)	59.71
21	M/MADORI	11,405,000.00	10,899,360.00	(505,640.00)	95.56
22	MIGA	21,017,000.00	1,404,250.00	(19,612,750.00)	6.36
23	RINGIM	14,630,000.00	6,635,794.00	(7,994,206.00)	45.35
24	RONI	11,707,000.00	3,015,227.00	(8,691,773.00)	25.75
25	S/TANKARKAR	11,117,500.00	3,104,917.00	(8,012,583.00)	27.92
26	TAURA	22,140,000.00	15,769,741.00	(6,370,259.00)	71.22
27	YANKWASHI	9,345,000.00	10,228,807.00	883,807.00	109.45
	TOTAL	455,031,500.00	256,316,219.00	(198,715,281.00)	55.15

1.2. BUDGET PERFORMANCE

The overall budget performance for the year ended 31st December, 2018 in respect of the Consolidated Revenue and Expenditure of the twenty seven (27) Local Government Councils was as summarized below.

REVENUE 2018

DESCRIPTION	ESTIMATED 2018	ACTUAL 2018	PERFORMANCE
STATUTORY ALLOCATION	48,064,000,000.00	50,036,207,017.00	104.1%
CAPITAL RECEIPT	8,318,000,000.00	5,140,864,094.00.00	61.8%
INTERNALLY GENERATED			
REVENUE	455,031,500.00	256,316,219.00	55.15%
TOTAL REVENUE	56,837,031,500.00	55,433,389,330.00	97.55%
EXPENDITURE			
RECURRENT EXPENDITURE	37,793,796,448.00	40,251,568,134.00	
CAPITAL EXPENDITURE	20,086,691,790.00	14,284,805,491.00	71.11%
TOTAL EXPENDITURE	57,880,488,238.00	54,536,373,625.00	94.22%

1.2.1. RECURRENT / CAPITAL REVENUE

From the above table a detailed analysis shows that a total sum of Fifty Five Billion, Four Hundred and Thirty Three Million, Three Hundred and Eighty Nine Thousand, Three Hundred and Thirty Naira only (N55, 433,389,330) was received as total Revenue comprising of Statutory Allocation, Capital Receipts and Internally Generated Revenue.

Revenue received by the Jigawa state Local Government Councils represents 97.55 % of Approved estimate.

1.2.2 RECURRENT EXPENDITURE

Our examination revealed that, Recurrent Expenditure incurred during the year ended 31st December, 2018 was Forty Billion, Two Hundred and Fifty One Million, Five Hundred and Sixty Eight Thousand, One Hundred and Thirty Four Naira Only (40,251,568,134.00). The expenditure comprises of both Personnel and Overhead (running) costs for the year 2018. Heads and over heads over expended by the Councils were covered with Authorities to Incur Supplementary Expenditure (A.I.S.E) duly signed by the Ministry for Local Government and Community Development.

1.2.3. CAPITAL EXPENDITURE

A total sum of Fourteen Billion, Two Hundred and Eighty Four Million, Eight Hundred and Five Thousand, Four Hundred and Ninety One Naira Only (14,284,805,491) was incurred as Capital Expenditure representing 71.11% 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 2018.

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, 2018 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 some cases.
- (v) Advances for the execution of works granted to some officers of the Councils have not been retired. The Advance Accounts were for the previous years and most cases the officers were transferred or even not in the service
- (vi) Most payment vouchers presented were not checked by the Treasury checking Officers and / or the Internal Auditors.
- (vii) All the Local Government Councils were not maintaining Fixed assets and Investment Registers.
- (viii) Contrary to the policy of the present administration of Treasury Single Account (TSA) 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 Four billion, Eight hundred and Eighty six million, Eight hundred and Thirty thousand, Four Hundred and Twenty Nine naira only (N4, 886, 830, 429. 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 Four billion, Seven hundred and eighty five million, One hundred and sixty four thousand, Six hundred and fifty five Naira only (N4, 785,164,655.00) thus leaving a balance of One hundred one million, Six hundred and sixty five thousand, Seven hundred and Seventy four Naira only (N101, 665,774.00) 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.

SUMMARY OF REPORTS AND QUERIES FOR THE YEAR ENDED 31ST DECEMBER, 2018

S/N	LOCAL GOVERNMENT	NO OF Q/R ISSUED	AMOUNT	VERIFIED & RESOLVED		NOT RESOLVED	
				AMOUNT	%	AMOUNT	%
1	AUYO	9	199,468,553.00	199,468,553.00	100%	NIL	NIL
2	BABURA	25	58,603,180.00	58,603,180.00	100%	NIL	NIL
3	BIRNIN KUDU	15	244,257,375.00	244,257,375.00	100%	NIL	NIL
4	BIRNIWA	9	402,006,639.00	402,006,639.00	100%	NIL	NIL
5	BUJI	26	254,486,638.00	244,592,797.00	100%	9,893,841.00	3.90%
6	DUTSE	22	94,294,263.00	94,294,263.00	100%	NIL	NIL
7	GAGARAWA	9	96,348,655.00	96,348,655.00	100%	NIL	NIL
8	GARKI	15	51,845,769.00	51,845,769.00	100%	NIL	NIL
9	GUMEL	19	171,084,021.00	171,084,021.00	100%	NIL	NIL
10	GURI	12	307,875,216.00	307,875,216.00	100%	NIL	NIL
11	GWARAM	8	166,662,139.00	166,662,139.00	100%	NIL	NIL
12	GWIWA	9	69,275,272.00	52,813,442.00	100%	16,461,830.00	23.80%
13	HADEJIA	11	78,037,399.00	78,037,399.00	100%	NIL	NIL
14	JAHUN	17	348,770,962.00	341,939,021.00	100%	6,831,941.00	2%
15	KAFIN HAUSA	10	270,112,682.00	270,112,682.00	100%	NIL	NIL
16	KAUGAMA	16	370,984,635.00	370,984,635.00	100%	NIL	NIL
17	KAZAURE	10	65,247,893.00	53,793,737.00	100%	11,454,156.00	15.60%
18	KIRIKASAMMA	15	214,459,454.00	210,289,053.00	100%	4,170,401.00	2%
19	KIYAWA	13	137,039,000.00	133,591,000.00	100%	3,448,000.00	2.50%
20	MAIGATARI	16	89,760,027.00	89,760,027.00	100%	NIL	NIL
21	MALAM MADORI	11	184,216,265.00	170,969,265.00	100%	13,247,000.00	7.20%
22	MIGA	18	633,840,831.00	633,840,831.00	100%	NIL	NIL
23	RINGIM	12	65,363,249.00	64,613,249.00	100%	750,000.00	1.10%
24	RONI	9	45,190,017.00	45,190,017.00	100%	NIL	NIL
25	SULE TANKARKAR	12	150,266,357.00	150,266,357.00	100%	NIL	NIL
26	TAURA	10	27,817,746.00	22,214,166.00	100%	5,603,580.00	20.10%
27	YANKWASHI	16	89,516,192.00	85,868,192.00	100%	3,648,000.00	4.10%
	TOTAL	374	4,886,830,429.00	4,811,321,680.00	100%	75,508,749.00	1.55%

2.3. COMPUTATION OF PENSION AND GRATUITIES.

It is indeed our mandate to compute all Pension and Gratuities files in respect of the staff of Government Councils, Local Education Authorities and the five (5) Emirate Councils of the State. A Total of Eight Hundred and Fifty-Seven (857) 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 must be deducted from the benefits of the affected officers and return to the respective Local Government Councils. A total sum of Fifty million, four hundred and Fourteen thousand, seven hundred and Ninety eight Naira (N50,414,798.00) was involved and is currently been held by the pension authorities. Below are the details

SUMMARY ANALYSIS OF GRATUITIES AND DEATH BENIFIT CLAIMS FOR THE YEAR ENDED 31ST DECEMBER,2018

S/NO	LOCAL GOVERNMENT	NUMBER OF STAFF			GRATUITY (GROSS)	DEDUCTION	GRATUITY PAYABLE	DEATH PENSION	TOTAL/NET PAYABLE
		Retired	Deceased	Total	N	N	N	N	N
1	AUYO	25	6	31	31,042,977	2,634,847	28,408,130	5,109,379	33,517,509
2	BABURA	23	8	31	37,050,975	2,776,870	34,274,105	2,776,870	41,667,701
3	BIRNIN-KUDU	24	7	31	36,831,334	893,735	35,937,599	893,735	35,383,385
4	BIRNIWA	19	11	30	32,654,530	1,792,313	30,862,217	1,792,313	35,843,385
5	BUJI	9	6	15	11,717,079	818,646	10,898,431	818,648	13,668,559
6	DUTSE	30	18	48	38,190,261	3,206,876	34,983,385	3,206,876	48,365,095
7	GAGARAWA	16	9	25	20,935,503	676,132	20,259,371	676,132	29,383,385
8	GARKI	43	8	51	72,151,395	2,577,101	69,574,294	2,577,101	83,042,613
9	GUMEL	26	14	40	27,712,834	1,865,141	24,653,518	9,200,482	33,854.00
10	GURI	16	4	20	22,108,363	1,494,162	20,614,201	1,494,162	25,122,513
11	GWARAM	20	14	34	31,644,174	1,324,541	30,319,633	1,324,541	44,617,544
12	GWIWA	23	8	31	32,645,032	2,525,066	30,119,966	2,525,066	37,083,178
13	HADEJIA	19	5	24	38,667,259	1,797,484	36,869,775	1,797,484	39,853,386
14	JAUN	19	4	23	25,301,693	2,024,888	23,276,805	2,024,888	31,307,740
15	KAFIN-HAUSA	16	12	28	37,104,607	1,714,923	35,359,684	1,714,923	37,083,178
16	KAUGAMA	20	13	33	30,573,005	3,061,606	27,511,399	13,388,354	40,899,753
17	KAZAURE	31	13	44	40,828,243	2,127,577	38,700,666	2,127,577	50,531,053
18	KIRIKASAMMA	25	9	34	33,065,926	807,902	32,258,024	807,902	31,307,740
19	KIYAWA	16	5	21	26,127,057	2,018,097	24,108,960	2,018,097	28,797,056
20	MAIGATARI	24	7	31	26,202,492	1,346,903	24,855,589	1,346,903	31,405,894
21	MALLAM - MADURI	13	1	14	14,640,489	1,167,422	13,473,067	1,522,170	14,995,237
22	MIGA	7	8	15	8,216,554	1,294,581	6,921,973	1,294,581	12,867,298
23	RINGIM	75	18	93	138,198,979	3,452,686	134,746,293	16,293,415	151,039,708
24	RONI	14	6	20	29,337,506	707,323	6,630,183	707,323	40,660,172
25	SULE-TANKARKAR	36	9	45	61,967,873	3,164,082	58,803,791	3,164,082	69,350,402
26	TAURA	21	8	29	30,859,261	1,983,509	28,875,752	1,983,509	38,172,427
27	YANKWASHI	17	9	26	33,982,573	1,160,385	32,822,188	13,601,984	46,424,172
	TOTAL	627	240	867	969,757,974	50,414,798	896,118,999	96,188,497	1,092,423,937

2.4 LOCAL GOVERNMENT STATUTORY FUNDS.

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

- (i) Local Government Service Commission-
1% Local Government staff Training funds.
- (ii) Ministry for Local Government and Community Development-
 - (a) Local Government Stabilisation Fund,
 - (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 our previous year Report, we were made to understand that, all the twenty seven (27) Local Government Councils of the State are having shares of Unity Bank PLC and Jigawa Saving and Loans Limited.

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

2.5 RECOMMENDATIONS

1. There is need for the Councils to be preparing all the necessary books and records within the stipulated time i.e.(First quarter of the preceding year or 1st January to 31st March).
2. The amounts involved in Contracts/Works not executed are to be recovered and appropriate sanction taken on all concerned as contained in Chapter 39 of Model Financial Memoranda.
3. There is need for all the Councils to explore more ways of improving their Internally Generated Revenue rather than depending solely on Federal Allocations every month.
4. The Councils should also implement the Treasury single account System as adopted by both State and the Federal Government of Nigeria.
5. The Ministry for Local Government should as a matter of urgency trace all share Certificates of the two banks with a view of making Copies to the Councils so as to be reflected in their Financial Statements
6. All amounts, deducted from the benefits of the retired/Deceased officers should be remitted back to the concerned Local Government Councils.

2.6 CONCLUSION.

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

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

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



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.



MAIMOTA TURAKI

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.



MAIMOTA TURAKI

Treasurer

Date: 18th October, 2019



HON.UMAR MUSA

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
AUYOLOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVERNMENT COUNCIL	AUYO	AUYO
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,614,539,538.00	1,151,410,146.00
Capital Receipts	179,846,319.00	156,694,395.00
Internally Generated Rev (IGR)	7,194,608.00	6,162,918.00
Total Receipts	1,801,580,465.00	1,314,267,459.00
PAYMENTS :		
Office Of The Chairman	50,005,801.00	18,704,976.00
Office Of The Secretary	11,606,634.00	10,710,400.00
The Council	32,531,960.00	22,791,167.00
Personal Management	65,482,696.00	46,873,490.00
Finance And Supply	152,224,794.00	132,469,762.00
Education	603,445,712.00	584,437,185.00
Medical And Health	112,347,961.00	101,280,008.00
Agriculture & Natural Resources	38,900,611.00	29,178,927.00
Works And Housing	60,142,664.00	59,900,741.00
Traditional Office Holders	87,291,698.00	66,862,014.00
Social And Community Dev.	74,581,751.00	57,720,998.00
Total Payments	1,288,562,282.00	1,130,929,668.00
Net Cash Flow From Operating Activities	513,018,183.00	183,337,791.00
Capital Expenditure	532,215,409.00	187,810,240.00
Net Cash Flow From Invest. Activities	(19,197,226.00)	(4,472,449.00)
Advances/Proceed From Loan	3,990,217.00	25,180,542.00
Deposit/Repayment of Loans	251,870.00	9,353,477.00
Bank Overdraft	-	0.00
Cash Flow From Financing Activities	4,242,087.00	15,827,065.00
Net Increase /Decrease in cash & its Equivalent	(14,955,144.00)	11,354,616.00
Cash & Equivalent at 01/01/2018	22,031,220.00	10,676,604.00
Cash & Equivalent at 31/12/2018	7,076,096.00	22,031,220.00

STATEMENT NO. 2
AUYO LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
	N	N	N	N
ASSETS EMPLOYED				
CURRENT ASSETS				
Cash & Bank Balance	7,076,096.00		22,031,240.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		7,076,096.00		22,031,240.00
NON CURRENT ASSETS:				
Investment	-			
Advances	9,615,227.00		13,605,444.00	
Total Non-Current Assets		9,615,227.00		13,605,444.00
Total Assets		16,691,323.00		35,636,684.00
LESS LIABILITIES:				
Deposits	26,730,430.00		26,478,540.00	
Loan Overdraft	-			
NONCURRENT LIABILITIES:		26,730,430.00		26,478,540.00
Public Fund Creditors				
TOTAL LIABILITIES		26,730,430.00		26,478,540.00
Net Assets		(10,039,107.00)		9,158,144.00
		16,691,323.00		35,636,684.00

STATEMENT NO.3
AUYO LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	AUYO Actual Year 2018 N	AUYO Actual Year 2017 N
REVENUE		
Statutory Receipt	1,614,539,538.00	1,151,410,146.00
Capital Receipts	179,846,319.00	156,694,395.00
Taxes	0.00	0.00
Rate	30,000.00	150,000.00
Local Licenses and Fees	2,835,024.00	4,236,102.00
Commercial Undertaking	2,000.00	311,550.00
Rent of LGA Properties	72,000.00	260,500.00
Interest and Dividend	0.00	13,757.00
Grants	0.00	0.00
Miscellaneous	4,255,584.00	1,191,009.00
Total Revenue	1,801,580,465.00	1,314,267,459.00
Less Expenditure		
Office of the Chairman	50,005,801.00	18,704,976.00
Office of the Secretary	11,606,634.00	10,710,400.00
The Council	32,531,960.00	22,791,167.00
Personnel Management	65,482,696.00	46,873,490.00
Finance and Supply	152,224,794.00	132,469,762.00
Education	603,445,712.00	584,437,185.00
Medical & Health	112,347,961.00	101,280,008.00
Agriculture and Natural Resources	38,900,611.00	29,178,927.00
Works and Housing	60,142,664.00	59,900,741.00
Traditional Office	87,291,698.00	66,862,014.00
Social /Community Development	74,581,751.00	57,720,998.00
Capital Expenditure	532,215,409.00	187,810,240.00
Total Expenditure	1,820,777,691.00	1,318,739,908.00
Surplus/(deficits)	(19,197,226.00)	(4,472,449.00)

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

- a) **STATUTORY ALLOCATIONS:** - Audit examination of the accounts of Auyo Local Government Council revealed that a sum of One Billion, Seven Hundred and Ninety Four Million, Three Hundred and Eighty Five Thousand, Eight Hundred and Fifty Seven Naira Only (N1, 794,385,857) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The total amount received represents 91.98% of the approved estimate amount of (N1, 955,000,000).

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

- b) **Internally Generated Revenue:-** Within the financial year ended 31ST December, 2018, the sum of Seven Million, One Hundred and Ninety Four Thousand, Six Hundred and Eight Naira only (N7,194,608) was realized by the Local Government as Internally Generated Revenue.

Recommendation:- It was observed that only 56.91% of the budgeted Internally Generated revenue of Twelve million, six hundred and forty thousand naira (N12,640,000) only was realized. This indicates a serious failure on Internally Generated Revenue collections. The council is hereby advice to improve its strategies of Revenue collections.

- c) **Bank Reconciliation Statements:-** We have observed that the Five accounts maintained at four (4) Banks were not reconciled contrary to the provision of Financial Memoranda chapter 19: 23 & 24

Recommendation: - The Local Government Council should prepare Bank Reconciliation Statements of all the Banks accounts for the period under review and keep on doing same in the future.

- d) **Budget Performance:-** The actual and budgeted amounts when compared, the performance for the year ended 31ST December, 2018 in respect of the Local Government Revenue and Expenditure is given below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,707,640,000.00	1,621,734,146.00	(85,905,854.00)	94.96%
CAPITAL REVENUE.	260,000,000.00	179,846,319.00	(80,153,681.00)	69.17%
TOTAL REVENUE.	1,967,640,000.00	1,801,580,465.00	(166,059,535.00)	91.56%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,195,866,005.00	1,288,562,287.00	92,696,282.00	107.75%
CAPITAL EXPENDITURE.	809,726,000.00	532,215,409.00	277,510,591.00	65.72%
TOTAL EXPENDITURE.	2,005,592,005.00	1,820,777,696.00	184,814,309.00	90.78%

i) **Total Revenue:-** From the above table, a detail analysis shows that a sum of One Billion, Eight Hundred and One Million, Five Hundred and Eighty Thousand, Four Hundred and Sixty Five Naira only (N1,801,580,465) was received as total Revenue from the Federation account and Internally generated Revenue which represents 91.56%.

ii) **Recurrent Expenditure:** - Audit extermination revealed that a total Recurrent Expenditure incurred during the year under review was One Billion, Two Hundred and Eighty Eight Million, Five Hundred and Sixty Two Thousand, Two Hundred and Eighty Seven Naira Only (N1, 288,562,287). This comprises of personnel and overhead costs

iii) **Capital Expenditure:** - A total sum of Five Hundred and Thirty Two Million, Two Hundred and Fifteen Thousand, Four Hundred and Nine Naira (N532, 215,409) only was incurred as Capital Expenditure representing 65.72% of the budgeted capital expenditure of 809,726,000 in respect of the council.

iv) **Recommendation:** - Efforts should be made to curtail over spending on Recurrent Expenditure and shift same to Capital Expenditure in order to improve the socio-economic and 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.




IBRAHIM MUHD ZURKAI

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.



IBRAHIM MUHD ZURKAI

Treasurer

Date: 18th October, 2019



HON.MUHAMMAD IBRAHIM

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
BABURA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	BABURA	BABURA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocations	2,090,762,439.00	1,381,668,736.00
Capital Receipts	177,754,129.00	215,524,413.00
Internally Generated Rev (IGR)	13,944,880.00	12,404,940.00
Total Receipts	2,282,461,448.00	1,609,598,089.00
PAYMENTS :		
Office Of The Chairman	53,406,091.00	13,902,132.00
Office Of The Secretary	111,803,086.00	110,806,523.00
The Council	37,336,275.00	24,056,730.00
Personal Management	84,533,562.00	65,192,587.00
Finance And Supply	240,181,014.00	176,929,856.00
Education	775,187,257.00	635,030,881.00
Medical And Health	198,759,260.00	190,853,576.00
Agriculture & Natural Resources	62,252,535.00	44,692,602.00
Works And Housing	70,002,619.00	63,992,491.00
Traditional Office Holders	103,318,716.00	77,986,306.00
Social And Community Dev.	72,189,970.00	65,261,533.00
Total Payments	1,808,970,385.00	1,468,705,217.00
Net Cash Flow From Operating Activities	473,491,063.00	140,892,872.00
Capital Expenditure	453,492,936.00	140,313,145.00
Net Cash Flow From Invest. Activities	19,998,127.00	579,727.00
Advances/Proceed From Loan	(20,618.00)	(760,774.00)
Deposit/Repayment of Loans	4,278,497.00	293,576.00
Bank Overdraft	-	-
Cash Flow From Financing Activities	4,257,879.00	(467,198.00)
Net Increase /Decrease in cash & its Equivalent	24,256,006.00	112,529.00
Cash & Equivalent at 01/01/2018	2,249,142.00	2,136,613.00
Cash & Equivalent at 31/12/2018	26,505,148.00	2,249,142.00

STATEMENT NO. 2
BABURA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
	N	N	N	N
ASSETS EMPLOYED				
CURRENT ASSETS				
Cash & Bank Balance	26,505,148.00		2,249,142.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		26,505,148.00		2,249,142.00
NON CURRENT ASSETS:				
Investment	-			
Advances	6,892,297.00		6,871,679.00	
Total Non C/Assets		6,892,297.00		6,871,679.00
Total Assets		33,397,445.00		9,120,821.00
LESS LIABILITIES:				
Deposits	64,944,490.00		60,665,993.00	
Loan Overdraft	-			
NONCURRENT LIABILITIES:		64,944,490.00		60,665,993.00
Public Fund Creditors				
TOTAL LIABILITIES		64,944,490.00		60,665,993.00
Net Assets		(31,547,045.00)		(51,545,172.00)
		33,397,445.00		9,120,821.00

STATEMENT NO.3
BABURA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	BABURA Actual Year 2018 N	BABURA Actual Year 2017 N
REVENUE		
Statutory Receipt	2,090,762,439.00	1,381,668,736.00
Capital Receipts	177,754,129.00	215,524,413.00
Taxes	-	-
Rate	120,000.00	598,200.00
Local Licenses and Fees	6,492,352.00	4,760,030.00
Commercial Undertaking	6,232,035.00	6,133,210.00
Rent of LGA Properties	444,000.00	7,500.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	656,493.00	906,000.00
Total Revenue	2,282,461,448.00	1,609,598,089.00
Less Expenditure		
Office of the Chairman	53,406,091.00	13,902,132.00
Office of the Secretary	111,803,086.00	110,806,523.00
The Council	37,336,275.00	24,056,730.00
Personnel Management	84,533,562.00	65,192,587.00
Finance and Supply	240,181,014.00	176,929,856.00
Education	775,187,257.00	635,030,881.00
Medical & Health	198,759,260.00	190,853,576.00
Agriculture and Natural Resources	62,252,535.00	44,692,602.00
Works and Housing	70,002,619.00	63,992,491.00
Traditional Office	103,318,716.00	77,986,306.00
Social /Community Development	72,189,970.00	65,261,533.00
Capital Expenditure	453,492,936.00	140,313,145.00
Total Expenditure	2,262,463,321.00	1,609,018,362.00
Surplus/(deficits)	19,998,127.00	579,727.00

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018

- a) **Statutory Allocation:** - The examination of the accounts of Babura Local Government Council revealed that, a total sum of Two Billion, Two Hundred and sixty Eight Million, five Hundred and sixteen Thousand, Five Hundred and sixty Eight Naira only (N2, 268,516,568) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The total amount received represents 95.39% of the approved estimate of Two billion, three hundred and seventy eight million naira (2,378,000,000.)

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

- b) **Internally Generated Revenue:-** Within the financial year ended 31st December, 2018 a total sum of Thirteen Million, Nine Hundred and Forty four Thousand, Eight Hundred and Eighty Naira only (N13,944,880) was received by the Local Government as Internally Generated Revenue (IGR).

Recommendation:- The Local Government Council should explore other sources of Internally Generated Revenue so as to avoid over dependence on Federal Allocations.

- c) **Bank Reconciliation Statements:-** It was observed that the Local Government Council has not prepare bank reconciliation statement for all the Bank accounts it operates with Access Bank Plc, Micro-finance Bank, Unity Bank Plc and Zenith Bank Plc contrary to the provision of Financial Memoranda chapter 19: 23 &24

Recommendation:- The Local Government Council should prepare Bank Reconciliation Statements of all the Banks accounts it operates for the period under review

- d) **Budget performance:-** The overall budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE	2,061,550,000.00	2,104,707,319.00	43,157,319.00	107.23%
CAPITAL REVENUE	335,000,000.00	177,755,129.00	(157,245,871.00)	53.06%
TOTAL REVENUE	2,396,550,000.00	2,282,461,448.00	(1,140,885,52.00)	95.23%
EXPENDITURE				
RECURRENT EXPENDITURE	1,653,425,000.00	1,808,970,385.00	(155,545,385.00)	109.40%
CAPITAL EXPENDITURE.	743,285,000.00	453,492,936.00	289,792,064.00	61.01%
TOTAL EXPENDITURE.	2,396,710,000.00	2,262,463,321.00	134,246,679.00	94.39%

i) **Total Revenue:-** From the above table a detail analysis shows that a total sum of Two Billion, Two Hundred and Eighty Two Million, Four Hundred and Sixty One Thousand, Four Hundred, and Forty Eight Naira only (N2,282,461,448) was received as total revenue from federation account and represents 95.23% which is fair.

ii) **Recurrent Expenditure:-** Audit examination revealed that a total Recurrent Expenditure incurred during the year under review was One Billion Eight Hundred and Eight Million Nine Hundred and, Seventy Thousand Three Hundred, and Eighty Five Naira Only (N1,808,970,385) only. This comprises of Personnel and Overhead costs.

iii) **Capital Expenditure:-** A total sum of Four Hundred, and Fifty Three Million, Four Hundred, and Ninety Two Thousand Nine Hundred and Thirty Six Naira Only(N453,492,936) was incurred as Capital Expenditure which represents 61.10% of the budgeted of Seven Hundred and Forty Three Million Two Hundred ,and Eighty Five Thousand(N743,285,000) in respect of the Council.

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

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

Responsibility for Financial Statements

These financial Statements have been prepared by me in accordance with the provisions 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.



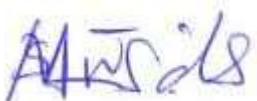
SALISU MAKAMA

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.



SALISU MAKAMA

Treasurer

Date: 18th October, 2019



HON. MUHD IDRIS S. WADA

Chairman

Date: 18th October, 2019

STATEMENT NO.1
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	BIRNIN KUDU	BIRNIN KUDU
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	2,458,526,543.00	1,635,941,649.00
Capital Receipts	241,793,895.00	177,117,218.00
Internally Generated Rev (IGR)	15,702,100.00	17,199,406.00
Total Receipts	2,716,022,538.00	1,830,258,273.00
PAYMENTS :		
Office Of The Chairman	65,024,614.00	8,461,372.00
Office Of The Secretary	98,146,391.00	89,858,612.00
The Council	45,879,768.00	15,892,043.00
Personal Management	124,507,574.00	65,444,318.00
Finance And Supply	226,159,776.00	172,606,822.00
Education	634,086,390.00	601,720,840.00
Medical And Health	196,362,209.00	167,718,011.00
Agriculture & Natural Resources	52,790,206.00	40,320,357.00
Works And Housing	129,161,103.00	94,840,675.00
Traditional Office Holders	126,744,413.00	96,079,213.00
Social And Community Dev.	121,372,436.00	80,791,115.00
Total Payments	1,820,234,880.00	1,433,723,378.00
Net Cash Flow From Operating Activities	895,787,658.00	396,534,895.00
Capital Expenditure	859,741,149.00	394,813,050.00
Net Cash Flow From Invest. Activities	36,046,509.00	1,711,845.00
Advances/Proceed From Loan	496,127.00	11,074,232.00
Deposit/Repayment of Loans	50,736,326.00	6,040,125.00
Bank Overdraft	-	-
Cash Flow From Financing Activities	51,232,453.00	17,114,357.00
Net Increase /Decrease in cash & its Equivalent	87,278,962.00	18,826,202.00
Cash & Equivalent at 01/01/2018	24,291,396.00	5,465,194.00
Cash & Equivalent at 31/12/2018	111,570,358.00	24,291,396.00

STATEMENT NO. 2
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
	N	N	N	N
ASSETS EMPLOYED				
CURRENT ASSETS				
Cash & Bank Balance	111,570,358.00		24,291,396.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		111,570,358.00		24,291,396.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	14,396,429.00		14,892,556.00	
Total Non C/Assets		14,396,429.00		14,892,556.00
Total Assets		125,966,787.00		39,183,952.00
LESS LIABILITIES:				
Deposit	155,320,666.00		104,584,340.00	
Loan Overdraft	-			
NONCURRENT LIABILITIES:		155,320,666.00		104,584,340.00
Public Fund Creditors				
TOTAL LIABILITIES		155,320,666.00		104,584,340.00
Net Assets		(29,353,879.00)		(65,400,388.00)
		125,966,787.00		39,183,952.00

STATEMENT NO.3
BIRNIN KUDU LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	BIRNIN KUDU Actual Year 2018 N	BIRNIN KUDU Actual Year 2017 N
REVENUE		
Statutory Receipt	2,458,526,543.00	1,635,941,649.00
Capital Receipts	241,793,895.00	177,117,218.00
Taxes	-	-
Rate	280,000.00	1,145,000.00
Local Licenses and Fees	12,664,038.00	9,200,515.00
Commercial Undertaking	1,386,395.00	1,823,725.00
Rent of LGA Properties	50,000.00	4,336,500.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	1,321,667.00	693,666.00
Total Revenue	2,716,022,538.00	1,830,258,273.00
Less Expenditure		
Office of the Chairman	65,024,614.00	8,461,372.00
Office of the Secretary	98,146,391.00	89,858,612.00
The Council	45,879,768.00	15,892,043.00
Personnel Management	124,507,574.00	65,444,318.00
Finance and Supply	226,159,776.00	172,606,822.00
Education	634,086,390.00	601,720,840.00
Medical & Health	196,362,209.00	167,718,011.00
Agriculture and Natural Resources	52,790,206.00	40,320,357.00
Works and Housing	129,161,103.00	94,840,675.00
Traditional Office	126,744,413.00	96,079,213.00
Social /Community Development	121,372,436.00	80,791,115.00
Capital Expenditure	859,741,149.00	394,813,050.00
Total Expenditure	2,679,976,029.00	1,828,546,428.00
Surplus/(deficits)	36,046,509.00	1,711,845.00

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018

- a) **Statutory Allocation:** - Audit examination of the accounts of Birnin Kudu Local Government Council revealed that, Two Billion, Seven Hundred Million, Three Hundred and Twenty Thousand, Four Hundred and Thirty Eight Naira only (N 2,700,320,438) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The total amount received represents 108.09% of the approved estimate of Two billion, Four hundred and ninety eight million (N2, 498,000,000).

Recommendation:- The Local Government should explore other sources of Internal Revenue so as to minimise dependence on Federation Account.

- b) **Internally Generated Revenue:-** Within the financial year ended 31st December, 2018 a sum of Fifteen Million, Seven Hundred and Two Thousand, One Hundred Naira only (N15,702,100) was received by the Local Government as Internally Generated Revenue (IGR).

Recommendation: - We recommend that the Local Government should explore other sources of generating Internal Revenue.

- c) **Bank Reconciliation Statements:-** We have observed that, the Local Government Council did not prepare bank reconciliation statement for all the seven Bank accounts it operates with Unity Bank Plc, Fidelity Bank Plc and Zenith Bank Plc contrary to the provision of Financial Memoranda chapter 19 and 23:24

Recommendation:- The Local Government Council should prepare Bank Reconciliation Statement of all the Bank accounts for the period under review and should repeating this habit in the future..

- d) **Budget performance:-** The overall budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	2,204,545,000.00	2,474,228,643.00	269.683.643.00	112.23%
CAPITAL REVENUE	313,000,000.00	241,793,895.00	(71,206,105.00)	77.25%
TOTAL REVENUE	2,517,545,000.00	2,716,022,538.00	198,477,538.00	107.88%
EXPENDITURE				
RECURRENT EXPENDITURE	1,721,468,800.00	1,820,234,880.00	(98,771,080.00)	105.73%
CAPITAL EXPEDDITURE	884,534,000.00	859,741,149.00	24,792,851.00	97.19%
TOTAL EXPENDITURE	2,605,997,800.00	2,679,976,029.00	(73,978,229.00)	102.83%

- i) **Total Revenue:** - From the above table a detail analysis shows that a sum of Two Billion, Seven Hundred and Sixteen Million, Twenty Two Thousand, Five Hundred and Thirty Eight Naira only (N2, 716,022,538) was received as total Revenue from Federation Account and Internally Generated Revenue representing 107.88%.

- ii) **Recurrent Expenditure:** - Audit examination revealed that the total Recurrent Expenditure incurred during the year under review was One Billion, Eight Hundred and Twenty Million Two Hundred and Thirty Four Thousand Eight Hundred and Eighty Naira Only (N1, 820,234,880) only. This comprises of personnel and overhead costs.

- iii) **Capital Expenditure:** - A total sum of Eight Hundred and Fifty Nine Million Seven Hundred and Forty One Thousand One Hundred and Forty Nine Naira only (N859, 741,149.00) was confirmed incurred as Capital Expenditure which represents 97.19% of the budgeted of Eight hundred and eighty four million, five hundred and thirty four thousand naira (N884, 534,000) in respect of the council.

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

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, 2019

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 2018 and its operations for the year ended on the date.



AHMED M. DANKAKALE

Treasurer

Date: 18th October, 2019



HON. MOHAMMED JAJI

Chairman

Date: 18th October, 2019

STATEMENT NO. 1
BIRNIWA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	BIRNIWA	BIRNIWA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,957,825,822.00	1,228,788,990.00
Capital Receipts	186,967,068.00	133,968,470.00
Internally Generated Rev (IGR)	12,257,577.00	12,954,700.00
Total Receipts	2,157,050,467.00	1,375,712,160.00
PAYMENTS :		
Office Of The Chairman	67,280,961.00	17,882,233.00
Office Of The Secretary	7,861,084.00	8,453,621.00
The Council	48,757,217.00	19,305,625.00
Personal Management	95,779,217.00	56,057,677.00
Finance And Supply	157,610,376.00	135,341,678.00
Education	477,223,108.00	441,746,752.00
Medical And Health	143,823,632.00	107,699,183.00
Agriculture & Natural Resources	30,216,722.00	26,098,535.00
Works And Housing	145,771,278.00	55,705,025.00
Traditional Office Holders	95,306,418.00	66,294,389.00
Social And Community Dev.	58,323,592.00	44,594,737.00
Total Payments	1,327,953,605.00	979,179,455.00
Net Cash Flow From Operating Activities	829,096,862.00	396,532,705.00
Capital Expenditure	739,279,770.00	384,346,443.00
Net Cash Flow From Invest. Activities	89,817,092.00	12,186,262.00
Advances/Proceed From Loan	6,900.00	226,225.00
Deposit/Repayment of Loans	(8,061,712.00)	46,518.00
Bank Overdraft		
Cash Flow From Financing Activities	8,054,812.00	179,707.00
Net Increase /Decrease in cash & its Equivalent	81,762,280.00	12,365,969.00
Cash & Equivalent at 01/01/2018	24,760,636.00	12,394,667.00
Cash & Equivalent at 31/12/2018	106,522,916.00	24,760,636.00

STATEMENT NO. 2
BIRNIWA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	106,522,916.00		24,760,636.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		106,522,916.00		24,760,636.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	5,648,320.00		5,655,220.00	
Total Non C/Assets		5,648,320.00		5,655,220.00
Total Assets		112,171,236.00		30,415,856.00
LESS LIABILITIES:				
Deposit	18,343,265.00		26,404,977.00	
Loan Overdraft				
NONCURRENT LIABILITIES:		18,343,265.00		26,404,977.00
Public Fund Creditors				
TOTAL LIABILITIES		18,343,265.00		26,404,977.00
Net Assets		93,827,971.00		4,010,879.00
		112,171,236.00		30,415,856.00

STATEMENT NO.3
BIRNIWA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	BIRNIWA Actual Year 2018 N	BIRNIWA Actual Year 2017 N
REVENUE		
Statutory Receipt	1,957,825,822.00	1,228,788,990.00
Capital Receipts	186,967,068.00	133,968,470.00
Taxes	0.00	0.00
Rate	1,450,000.00	680,000.00
Local Licenses and Fees	10,344,634.00	9,236,700.00
Commercial Undertaking	462,943.00	1,738,000.00
Rent of LGA Properties	0.00	1,300,000.00
Interest and Dividend	0.00	0.00
Grants	0.00	0.00
Miscellaneous	0.00	0.00
Total Revenue	2,157,050,467.00	1,375,712,160.00
Less Expenditure		
Office of the Chairman	67,280,961.00	17,882,233.00
Office of the Secretary	7,861,084.00	8,453,621.00
The Council	48,757,217.00	19,305,625.00
Personnel Management	95,779,217.00	56,057,677.00
Finance and Supply	157,610,376.00	135,341,678.00
Education	477,223,108.00	441,746,752.00
Medical & Health	143,823,632.00	107,699,183.00
Agriculture and Natural Resources	30,216,722.00	26,098,535.00
Works and Housing	145,771,278.00	55,705,025.00
Traditional Office	95,306,418.00	66,294,389.00
Social /Community Development	58,323,592.00	44,594,737.00
Capital Expenditure	739,279,770.00	384,346,443.00
Total Expenditure	2,067,233,375.00	1,363,525,898.00
Surplus/(deficits)	89,817,092.00	12,186,262.00

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018

- a) **Statutory Allocation:-** Audit examination of the accounts of Birniwa Local Government Council revealed that, Two Billion, One Hundred and Forty Four Million, Seven Hundred and Ninety Two Thousand, Eight Hundred and Ninety Naira only (N2,144,792,890) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The total amount received represents 106.33% of the approved estimate amounting to Two billion and seventeen million naira (N2, 017, 000, 0000).

Recommendation:- The Local Government should improve its sources of Internal Revenue so as to avoid over dependence on Federal Allocation.

- b) **Internally Generated Revenue:-** Within the financial year ended 31st December, 2018 a total sum of Twelve Million, Two Hundred and Fifty Seven Thousand, Five Hundred and Seventy Seven Naira only (N12,257,577.00) was received by the Local Government as Internally Generated Revenue (IGR).

Recommendation: It is recommended that the Local Government should find additional sources of revenue generation in order to boost the Internal Revenue.

- c) **Bank Reconciliation Statements:-** We have observed that the Local Government Council have not prepared bank reconciliation statements for all the Bank accounts it operates , which 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 and to ensure the Statements are duly prepared as provided.

- d) **Budget performance:-** When the actual and budgeted amounts are compared, the overall budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE	1,838,605,000.00	1,970,083,339.00	132,018,399.00	107.18%
CAPITAL REVENUE.	320,000,000.00	186,967,068.00	(143,032,932.00)	58.42%
TOTAL REVENUE.	2,168,605,000.00	2,157,050,467.00	(11,014,533.00)	99.49%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,242,275,000.00	1,327,953,605.00	(85,678,605.00)	106.89%
CAPITAL EXPENDITURE.	950,550,000.00	739,279,770.00	211,270,230.00	77.77%
TOTAL EXPENDITURE.	2,192,825,000.00	2,067,233,375.00	125,591,625.00	94.27%

i) **Total Revenue:-** From the above table a detail analysis shows that a total sum of Two Billion, One Hundred and Sixty Eight Million, Sixty Five Thousand, Naira only (N2, 168,605,467) was received as total Revenue from Federation Account and Internally Generated Revenue which represents 99.49%.

ii) **Recurrent Expenditure:-** Audit examination revealed that, the total Recurrent Expenditure incurred during the year under review was One Billion, Three Hundred and Twenty Seven Million Nine Hundred and Fifty Three Thousand, Six Hundred and Five Naira (N1, 327,953,605) only which comprises of both Personnel and Overhead costs.

iii) **Capital Expenditure:-** A total sum of Seven Hundred and Thirty Nine Million, Two Hundred and Seventy Nine Thousand, Seven Hundred and Seventy Naira Only (N739, 279,770) was confirmed incurred as Capital Expenditure which represents 77.77% of the budgeted amount of Nine hundred and fifty million, five hundred and fifty thousand naira (N950, 550,000) in respect of the council.

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

BUJI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

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

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

A handwritten signature in blue ink, appearing to be 'Umar Ilu', written over a light blue background.

UMAR ILU

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.

A handwritten signature in blue ink, appearing to be 'Umar Ilu', written over a light blue background.

UMAR ILU

Treasurer

Date: 18th October, 2019

A handwritten signature in blue ink, appearing to be 'Hon. Hudu Babangida', written over a light blue background.

HON. HUDU BABANGIDA

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
 BUJI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	BUJI	BUJI
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,593,321,424.00	1,011,342,484.00
Capital Receipts	49,750,056.00	110,241,982.00
Internally Generated Rev (IGR)	7,732,670.00	7,205,128.00
Total Receipts	1,650,804,150.00	1,128,789,594.00
PAYMENTS :		
Office Of The Chairman	57,965,590.00	12,135,722.00
Office Of The Secretary	20,603,941.00	19,608,756.00
The Council	36,122,960.00	18,024,235.00
Personal Management	73,700,936.00	64,397,119.00
Finance And Supply	159,656,251.00	103,426,441.00
Education	249,133,850.00	346,509,148.00
Medical And Health	134,458,627.00	87,787,227.00
Agriculture & Natural Resources	49,039,275.00	39,112,215.00
Works And Housing	95,363,325.00	67,811,000.00
Traditional Office Holders	81,419,386.00	61,606,791.00
Social And Community Dev.	67,775,652.00	55,885,903.00
Total Payments	1,025,239,793.00	876,304,557.00
Net Cash Flow From Operating Activities	625,564,357.00	252,485,037.00
Capital Expenditure	547,696,106.00	242,793,362.00
Net Cash Flow From Invest. Activities	77,868,251.00	9,691,675.00
Advances/Proceed From Loan	898,219.00	2,120,940.00
Deposit/Repayment of Loans	646,730.00	696,407.00
Bank Overdraft	0.00	0.00
Cash Flow From Financing Activities	1,544,949.00	1,817,347.00
Net Increase /Decrease in cash & its Equivalent	79,413,200.00	11,509,022.00
Cash & Equivalent at 01/01/2018	28,048,251.00	16,539,229.00
Cash & Equivalent at 31/12/2018	107,461,451.00	28,048,251.00

STATEMENT NO. 2
 BUJI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
 STATEMENT OF FINANCIAL POSITION
 AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	107,461,451.00		28,048,251.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		107,461,451.00		28,048,251.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	16,899,095.00		17,797,314.00	
Total Non C/Assets		16,899,095.00		17,797,314.00
Total Assets		124,360,546.00		45,845,565.00
LESS LIABILITIES:				
Deposit	34,351,474.00		33,704,744.00	
Loan Overdraft				
NONCURRENT LIABILITIES:		34,351,474.00		33,704,744.00
Public Fund Creditors				
TOTAL LIABILITIES		34,351,474.00		33,704,744.00
Net Assets		90,009,072.00		12,140,821.00
		124,360,546.00		45,845,565.00

STATEMENT NO.3
 BUJI LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
 STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
 FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	BUJI Actual Year 2018 N	BUJI Actual Year 2017 N
REVENUE		
Statutory Receipt	1,593,321,424.00	1,011,342,484.00
Capital Receipts	49,750,056.00	110,241,982.00
Taxes	0.00	0.00
Rate	30,000.00	90,000.00
Local Licenses and Fees	7,344,630.00	6,259,654.00
Commercial Undertaking	358,040.00	585,320.00
Rent of LGA Properties	0.00	122,400.00
Interest and Dividend	0.00	0.00
Grants	0.00	0.00
Miscellaneous	0.00	147,754.00
Total Revenue	1,650,804,150.00	1,128,789,594.00
Less Expenditure		
Office of the Chairman	57,965,590.00	12,135,722.00
Office of the Secretary	20,603,941.00	19,608,756.00
The Council	36,122,960.00	18,024,235.00
Personnel Management	73,700,936.00	64,397,119.00
Finance and Supply	159,656,251.00	103,426,441.00
Education	249,133,850.00	346,509,148.00
Medical & Health	134,458,627.00	87,787,227.00
Agriculture and Natural Resources	49,039,275.00	39,112,215.00
Works and Housing	95,363,325.00	67,811,000.00
Traditional Office	81,419,386.00	61,606,791.00
Social /Community Development	67,775,652.00	55,885,903.00
Capital Expenditure	547,696,106.00	242,793,362.00
Total Expenditure	1,572,935,899.00	1,119,097,919.00
Surplus/(deficits)	77,868,251.00	9,691,675.00

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018

- a) **Statutory Allocation:** - Audit examination of the accounts of Buji Local Government Council revealed that, a sum of One Billion, Six Hundred and forty three Million, Seventy one Thousand, Four Hundred and Eighty Naira only (N1, 643,071,480) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The total amount received represents 77.94% of the estimated amount of Two billion, One hundred and eight million naira (N2, 108,000,000).

Recommendation: - . The Local Government should ensure that correct projections are made especially on the Statutory Allocations.

- b) **Internally Generated Revenue:** - Within the financial the period, a sum of Seven Million, Seven Hundred and Thirty Two Thousand, Six Hundred and Seventy Naira only (N7,732,670) was received by the Local Government as Internally Generated Revenue (IGR).

Recommendation:- There is need for improvement with regards to Internal Revenue collection as only 49.97 of the budgeted amount was collected.

- c) **Bank Reconciliation Statements:** The Local Government Council have not prepare bank reconciliation statement on all its Bank accounts 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 the Banks accounts.

- d) **Budget performance:-** The budget performance for the year ended 31st December, 2018 in respect of the Local Government Council Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENT %
REVENUE				
RECURRENT REVENUE.	1,677,474,000.00	1,601,054,094.00	(76,419,906.00)	95.44%
CAPITAL REVENUE.	446,000,000.00	49,750,056.00	(396,249,944.00)	11.30%
TOTAL REVENUE.	2,123,474,000.00	1,650,804,150.00	(472,669,850.00)	77.74%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,102,770,546.00	1,025,239,793.00	(77,530,753.00)	92.96%
CAPITAL EXPENDITURE.	1,097,470,000.00	547,696,106.00	549,773,894.00	49.90%
TOTAL EXPENDITURE.	2,200,240,546.00	1,572,935,899.00	627,304,647.00	71.48%

i) **Total Revenue:-** From the above table a detail analysis shows that a total sum of One Billion, Six Hundred and Fifty Million, Eight Hundred and Four Thousand, One Hundred and Fifty Naira only (N1,650,804,150) was received as total revenue from federation account and Internally Generated Revenue representing 77.74%. This situation is due to the dwelling economic situation as a result of fall in the petroleum prices globally.

ii) **Recurrent Expenditure:** - Audit examination revealed that a total recurrent expenditure incurred during the year under review was (N1, 025,239,793) only. This comprises of personnel and overhead costs

iii) **Capital Expenditure:** - A total sum of Five Hundred and Forty Seven Million, Six Hundred and Ninety Six Thousand, One Hundred and Six Naira Only (N547, 696,106.00) was incurred as Capital Expenditure which represents 49.90% of the budgeted amount of One billion, ninety seven million, four hundred and seventy thousand naira (N1, 097,470,000) in respect of the Council.

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

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 2018 and its operations for the year ended on the date.



MUHAMMED GUDAJI

Treasurer

Date: 18th October, 2019



HON. IBRAHIM YAKUBU

Chairman

Date :18th October, 2019

STATEMENT ONE (1)
DUTSE LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	DUTSE	DUTSE
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	2,116,639,965.00	1,632,595,854.00
Capital Receipts	184,850,999.00	195,536,857.00
Internally Generated Rev (IGR)	5,046,216.00	17,543,728.00
Total Receipts	2,306,537,180.00	1,845,676,439.00
PAYMENTS :		
Office Of The Chairman	50,800,868.00	13,729,025.00
Office Of The Secretary	8,561,178.00	9,335,487.00
The Council	29,740,220.00	14,678,725.00
Personal Management	61,759,280.00	58,960,613.00
Finance And Supply	170,368,690.00	208,411,898.00
Education	987,506,294.00	954,730,078.00
Medical And Health	113,328,763.00	162,904,407.00
Agriculture & Natural Resources	35,631,868.00	36,968,270.00
Works And Housing	47,806,570.00	35,709,032.00
Traditional Office Holders	113,293,501.00	85,853,692.00
Social And Community Dev.	42,980,766.00	53,795,489.00
Total Payments	1,661,777,998.00	1,635,076,716.00
Net Cash Flow From Operating Activities	644,759,182.00	210,599,723.00
Capital Expenditure	604,699,032.00	184,810,449.00
Net Cash Flow From Invest. Activities	40,060,150.00	25,789,274.00
Advances/Proceed From Loan	1,334,272.00	(25,897,815.00)
Deposit/Repayment of Loans	0.00	0.00
Bank Overdraft	0.00	(511.00)
Cash Flow From Financing Activities	1,334,272.00	(25,681,244.00)
Net Increase /Decrease in cash & its Equivalent	41,394,422.00	108,030.00
Cash & Equivalent at 01/01/2018	81,088.00	189,118.00
Cash & Equivalent at 31/12/2018	41,475,510.00	81,088.00

STATEMENT NO. 2
DUTSE LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	41,475,510.00		81,088.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		41,475,510.00		81,088.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	67,352,993.00		68,687,265.00	
Total Non-Current Assets		67,352,993.00		68,687,265.00
Total Assets		108,828,503.00		68,768,353.00
LESS LIABILITIES:				
Deposit	56,003,090.00		56,003,090.00	
Loan Overdraft				
NON CURRENT LIABILITIES:		56,003,090.00		56,003,090.00
Public Fund Creditors				
TOTAL LIABILITIES		56,003,090.00		56,003,090.00
Net Assets		52,825,413.00		12,765,263.00
		108,828,503.00		68,768,353.00

STATEMENT NO.3
DUTSE LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	DUTSE Actual Year 2018 N	DUTSE Actual Year 2017 N
REVENUE		
Statutory Receipt	2,116,639,965.00	1,632,595,854.00
Capital Receipts	184,850,999.00	195,536,857.00
Taxes	0.00	0.00
Rate	3,945,000.00	8,006,000.00
Local Licenses and Fees	406,246.00	6,573,800.00
Commercial Undertaking	410,970.00	1,563,485.00
Rent of LGA Properties	0.00	385,000.00
Interest and Dividend	0.00	1,943.00
Grants	0.00	0.00
Miscellaneous	284,000.00	1,013,500.00
Total Revenue	2,306,537,180.00	1,845,676,439.00
Less Expenditure		
Office of the Chairman	50,800,868.00	13,729,025.00
Office of the Secretary	8,561,178.00	9,335,487.00
The Council	29,740,220.00	14,678,725.00
Personnel Management	61,759,280.00	58,960,613.00
Finance and Supply	170,368,690.00	208,411,898.00
Education	987,506,294.00	954,730,078.00
Medical & Health	113,328,763.00	162,904,407.00
Agriculture and Natural Resources	35,631,868.00	36,968,270.00
Works and Housing	47,806,570.00	35,709,032.00
Traditional Office	113,293,501.00	85,853,692.00
Social /Community Development	42,980,766.00	53,795,489.00
Capital Expenditure	604,699,032.00	184,810,449.00
Total Expenditure	2,266,477,030.00	1,819,887,165.00
Surplus/(deficits)	40,060,150.00	25,789,274.00

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018

- a) **Statutory Allocation:** - Audit examination of the accounts of Dutse Local Government Council revealed that, a total sum of Two Billion, Three Hundred and One Million, Four Hundred and Ninety Thousand, Nine Hundred and Sixty Four Naira only (N2, 301,490,964) was received as Statutory Allocation, Valued Added Tax and other Incomes from the federation account. The total amount received represents 106.20% of the approved estimated of Two billion, one hundred and sixty seven million naira (N2, 167,000,000).

Recommendation: - The Local Government should improve sources of Internally Generated Revenue.

- b) **Internally Generated Revenue:** - Within the financial year a total sum of Five Million, Four Hundred and Sixty Thousand, Two hundred and Sixteen, Naira only (N5,460,216) was received by the Local Government as Internally Generated Revenue (IGR).

Recommendation: - i) The Local Government council should improve on Internal Revenue collections.

ii) Proper record of Revenue collected should be maintained by the Revenue unit.

- c) **Bank Reconciliation Statements:-** The Local Government Council operates four Bank accounts with Eco Bank Plc, Unity Bank Plc and Zenith Bank Plc. The Council did not prepare Bank reconciliation statement for all the Bank account it operates during the period under review. This is against provision of financial memoranda chapter 19 : 23 & 24

Recommendation: - The Local Government council should prepare bank reconciliation statements for all the accounts it is maintaining

- d) **Budget performance:-** The actual and budgeted when compared, the performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENT %
REVENUE				
RECURRENT REVENUE.	1,827,780,000.00	2,121,686,181.00	293,906,181.00	116.07%
CAPITAL REVENUE.	365,000,000.00	184,850,999.00	(180,149,001.00)	50.64%
TOTAL REVENUE.	2,192,780,000.00	2,306,537,180.00	113,757,180.00	105.18%
EXPENDITURE				
RECURRENT EXPENDITURE	1,608,416,000.00	1,661,777,998.00	(53,361,998.00)	103.31%
CAPITAL EXPENDITURE.	613,690,000.00	604,699,032.00	8,990,968.00	98.53%
TOTAL EXPENDITURE.	2,222,105,000.00	2,266,477,030.00	(44,371,030.00)	101.99%

i) **Total Revenue:-** From the above table a detail analysis shows that a total sum of Two Billion, Three Hundred and Six Million, Five Hundred and Thirty Seven Thousand, One Hundred and Eighty Naira only (N2,306,537,180) was received as total revenue from federation account and Internally Generated Revenue representing 105.18%

ii) **Recurrent Expenditure:** - Audit examination revealed that a total recurrent expenditure incurred during the year under review was One Billion, Six Hundred and Sixty One Million Seven Hundred and Seventy Seven Thousand, Nine Hundred and Ninety Eight Naira Only (N1, 661,777,998) only. This comprises of personnel and overhead costs.

iii) **Capital Expenditure:** - A sum of Six Hundred and Four Million, Six Hundred and Ninety Nine Thousand, Thirty Two Naira Only (N604,699,032) was incurred as Capital Expenditure which represent 98.53% of the budgeted sum of Six hundred and thirteen million, Six hundred and ninety thousand naira only (N613,690,000.00) in respect of the council.

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

GAGARAWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

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

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



UMAR 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 Gagarawa Local Government as at 31st December 2018 and its operations for the year ended on the date.



UMAR T. ADAMU

Treasurer

Date: 18th October, 2019



HON. IBRAHIM YAU

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
GAGARAWA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	GAGARAWA	GAGARAWA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,516,884,278.00	1,077,077,228.00
Capital Receipts	177,694,725.00	139,315,351.00
Internally Generated Rev (IGR)	5,181,528.00	4,793,301.00
Total Receipts	1,699,760,531.00	1,221,185,880.00
PAYMENTS :		
Office Of The Chairman	58,031,473.00	7,526,985.00
Office Of The Secretary	21,252,455.00	18,402,419.00
The Council	33,983,625.00	17,271,336.00
Personal Management	73,443,333.00	50,914,539.00
Finance And Supply	208,985,831.00	126,688,860.00
Education	400,407,041.00	399,370,578.00
Medical And Health	120,865,980.00	111,549,332.00
Agriculture & Natural Resources	33,790,108.00	33,626,352.00
Works And Housing	83,936,433.00	46,729,052.00
Traditional Office Holders	82,238,647.00	58,231,120.00
Social And Community Dev.	64,952,950.00	61,826,456.00
Total Payments	1,181,887,876.00	932,137,029.00
Net Cash Flow From Operating Activities	517,872,655.00	289,048,851.00
Capital Expenditure	467,962,743.00	270,245,709.00
Net Cash Flow From Investing Activities	49,909,912.00	18,803,142.00
Advances/Proceed From Loan	2,058,150.00	(6,201,732.00)
Deposit/Repayment of Loans	25,355.00	344,009.00
Bank Overdraft	0.00	0.00
Cash Flow From Financing Activities	2,083,505.00	(5,857,723.00)
Net Increase /Decrease in cash & its Equivalent	51,993,417.00	12,945,419.00
Cash & Equivalent at 01/01/2018	27,453,676.00	14,508,257.00
Cash & Equivalent at 31/12/2018	79,447,093.00	27,453,676.00

STATEMENT NO. 2
GAGARAWA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	79,447,093.00		27,453,676.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		79,447,093.00		27,453,676.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	60,858,752.00		62,916,902.00	
Total Non C/Assets		60,858,752.00		62,916,902.00
Total Assets		140,305,845.00		90,370,578.00
LESS LIABILITIES:				
Deposit	56,027,928.00		56,002,573.00	
Loan Overdraft				
NONCURRENT LIABILITIES:		56,027,928.00		56,002,573.00
Public Fund Creditors				
TOTAL LIABILITIES		56,027,928.00		56,002,573.00
Net Assets		84,277,917.00		34,368,005.00
		140,305,845.00		90,370,578.00

STATEMENT NO.3
GAGARAWA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	GAGARAWA Actual Year 2018 N	GAGARAWA Actual Year 2017 N
REVENUE		
Statutory Receipt	1,516,884,278.00	1,077,077,228.00
Capital Receipts	177,694,725.00	139,315,351.00
Taxes	0.00	0.00
Rate	78,000.00	80,000.00
Local Licenses and Fees	4,828,855.00	3,967,963.00
Commercial Undertaking	52,000.00	77,500.00
Rent of LGA Properties	0.00	0.00
Interest and Dividend	22,500.00	16,765.00
Grants	0.00	0.00
Miscellaneous	200,173.00	651,073.00
Total Revenue	1,699,760,531.00	1,221,185,880.00
Less Expenditure		
Office of the Chairman	58,031,473.00	7,526,985.00
Office of the Secretary	21,252,455.00	18,402,419.00
The Council	33,983,625.00	17,271,336.00
Personnel Management	73,443,333.00	50,914,539.00
Finance and Supply	208,985,831.00	126,688,860.00
Education	400,407,041.00	399,370,578.00
Medical & Health	120,865,980.00	111,549,332.00
Agriculture and Natural Resources	33,790,108.00	33,626,352.00
Works and Housing	83,936,433.00	46,729,052.00
Traditional Office	82,238,647.00	58,231,120.00
Social /Community Development	64,952,950.00	61,826,456.00
Capital Expenditure	467,962,743.00	270,245,709.00
Total Expenditure	1,649,850,619.00	1,202,382,738.00
Surplus/(deficits)	49,909,912.00	18,803,142.00

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018

- a) **Statutory Allocation:-** Audit extermination of the account of Gagarawa Local Government Council revealed that a sum of One Billion, Six Hundred and Ninety Four Million, Five Hundred and Seventy Nine Thousand, and Three Naira Only (N1,694,579,003) was received as a Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The amount received represents 88.16% of the estimated amount of One billion, nine hundred and twenty two million naira only (N1, 922,000,000).

Recommendation: - The Local Government should improve source of Internally Generated revenue so as to bridge the gap of under collection from Federation Account.

- b) **Internally Generated Revenue:** - Within the financial year 2018, a total sum of Five Million, One Hundred and Eighty One Thousand, Five Hundred and Twenty Eight Naira only (N5, 181,528.00) was collected by the Local Government as Internally Revenue.

Recommendation: - It's recommended that the Local Government should improve on other sources of revenue to minimize over dependence on Federal Allocations.

- c) **Bank Reconciliation Statement:-** The Local Government Council did not prepare bank reconciliation statements for the year 2018 and this is contrary to provision of FM chapter 19 :23 & 24

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

- d) **Budget Performance:-** The budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is given below:

e)

REVENUE AND EXPENDITURE 2018

DISCRPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENT %
REVENUE				
RECURRENT REVENUE.	1,491,960,000.00	1,522,065,806.00	30,105,806.00	102.01%
CAPITAL REVENUE.	450,000,000.00	177,694,725.00	(272,305,275.00)	39.8%
TOTAL REVENUE	1,941,960,000.00	1,699,760,531.00	(242,199,469.00)	87.52%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,094,666,000.00	1,181,887,876.00	(87,221,876.00)	107.96%
CAPITAL EXPENDITURE.	919,544,000.00	467,962,743.00	451,581,257.00	80.13%
TOTAL EXPENDITURE.	2,014,210,000.00	1,649,850,619.00	364,359,381.00	81.91%

i)**Total Revenue:-** From the above table it could be clearly seen that, a total sum of One Billion, Six Hundred and Ninety Nine Million, Seven Hundred and Sixty Thousand, Five Hundred and Thirty One Naira Only (N1,699,760,531) was received as total Revenue from the Federation Account and Internally representing 87.52%.

ii) **Recurrent Expenditure:** - Audit examination revealed that a total recurrent expenditure incurred during the year under review was One Billion, One Hundred and Eighty One Million, Eight Hundred and Eighty Seven Thousand, Eight Hundred and seventy Six Naira only (N1, 181,887,876.00) which comprises of both Personnel and Over-head costs.

iii) **Capital Expenditure:-** A total sum of Four Hundred and Sixty Seven Million, Nine Hundred and Sixty Two Thousand, Seven Hundred and Forty Three Naira Only (N467,962,743) was confirmed incurred as Capital Expenditure and this represents 80.13% of the budgeted sum of Nine hundred and nineteen million, five hundred and forty four thousand naira (N919,544,000.00).

Recommendation: - Effort should be made to reduce over-spending on Recurrent Expenditure and use same to finance the 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.



MUTARI SANI TAURA

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.



MUTARI SANI TAURA

Treasurer

Date: 18th October, 2019



HON. GALI MUKTAR

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
GARKI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	GARKI	GARKI
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,895,032,147.00	1,269,217,375.00
Capital Receipts	221,222,824.00	180,886,886.00
Internally Generated Rev (IGR)	6,208,215.00	4,744,562.00
Total Receipts	2,122,463,186.00	1,454,848,823.00
PAYMENTS :		
Office Of The Chairman	45,022,044.00	8,941,588.00
Office Of The Secretary	37,980,632.00	27,363,782.00
The Council	60,551,681.00	13,621,615.00
Personal Management	79,078,610.00	53,017,536.00
Finance And Supply	178,369,656.00	157,255,610.00
Education	709,826,829.00	675,095,780.00
Medical And Health	200,403,066.00	147,356,261.00
Agriculture & Natural Resources	37,397,322.00	27,258,833.00
Works And Housing	82,690,825.00	66,081,242.00
Traditional Office Holders	85,028,910.00	71,828,894.00
Social And Community Dev.	102,323,510.00	51,734,174.00
Total Payments	1,618,673,085.00	1,299,555,315.00
Net Cash Flow From Operating Activities	503,790,101.00	155,293,508.00
Capital Expenditure	471,684,927.00	142,561,753.00
Net Cash Flow From Invest. Activities	32,105,174.00	12,731,755.00
Advances/Proceed From Loan	3,018,017.00	(2,535,844.00)
Deposit/Repayment of Loans	0.00	551,420.00
Bank Overdraft		0.00
Cash Flow From Financing Activities	3,018,017.00	1,984,424.00
Net Increase /Decrease in cash & its Equivalent	35,123,191.00	14,716,179.00
Cash & Equivalent at 01/01/2018	15,258,744.00	542,565.00
Cash & Equivalent at 31/12/2018	50,381,935.00	15,258,744.00

STATEMENT NO. 2
GARKI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	50,381,935.00		15,258,744.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		50,381,935.00		15,258,744.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	9,938,912.00		12,956,929.00	
Total Non C/Assets		9,938,912.00		12,956,929.00
Total Assets		60,320,847.00		28,215,673.00
LESS LIABILITIES:				
Deposit	40,434,004.00		40,432,002.00	
Loan Overdraft				
NONCURRENT LIABILITIES:		40,434,004.00		40,432,002.00
Public Fund Creditors				
TOTAL LIABILITIES		40,434,004.00		40,432,002.00
				-
Net Assets		19,886,843.00		(12,216,329.00)
		60,320,847.00		28,215,673.00

STATEMENT NO.3
GARKI LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	GARKI Actual Year 2018 N	GRKI Actual Year 2017 N
REVENUE		
Statutory Receipt	1,895,032,147.00	1,269,217,375.00
Capital Receipts	221,222,824.00	180,886,886.00
Taxes	-	-
Rate	70,000.00	300,000.00
Local Licenses and Fees	5,152,055.00	2,095,502.00
Commercial Undertaking	761,760.00	2,038,960.00
Rent of LGA Properties	-	209,600.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	224,400.00	100,500.00
Total Revenue	2,122,463,186.00	1,454,848,823.00
Less Expenditure		
Office of the Chairman	45,022,044.00	8,941,588.00
Office of the Secretary	37,980,632.00	27,363,782.00
The Council	60,551,681.00	13,621,615.00
Personnel Management	79,078,610.00	53,017,536.00
Finance and Supply	178,369,656.00	157,255,610.00
Education	709,826,829.00	675,095,780.00
Medical & Health	200,403,066.00	147,356,261.00
Agriculture and Natural Resources	37,397,322.00	27,258,833.00
Works and Housing	82,690,825.00	66,081,242.00
Traditional Office	85,028,910.00	71,828,894.00
Social /Community Development	102,323,510.00	51,734,174.00
Capital Expenditure	471,684,927.00	142,561,753.00
Total Expenditure	2,090,358,012.00	1,442,117,068.00
Surplus/(deficits)	32,105,174.00	12,731,755.00

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018

- a) **Statutory Allocation:-** Our examination on the accounts of Garki Local Government Council confirmed that, a total sum of Two Billion, One Hundred and Sixteen Million, Two Hundred and Fifty Four Thousand, Nine Hundred and Seventy Naira only (N2,116,254,970) was received as Statutory Allocation, Valued Added Tax and other Incomes from the Federation Account. The amount received represents 103.13% of the estimated sum of Two billion, fifty two million naira only (N2, 052,000,000).
- b) **Internally Generated Revenue:** - Within the financial year ended 31st December, 2018 a sum of Six Million Two Hundred and Eight Thousand, Two Hundred and Fifteen Naira only (N6, 208,215.00) was received by the Local Government as Internally Generated Revenue (IGR). There was an under collection and non-remittance by the Revenue unit.

Recommendation: - The followings are recommended;.

- i The Council should ensure effective lodgement of all cash collected into Local Government bank account to avoid pilferage
- ii The Local government should improve its sources of Revenue especially those that are yet to be tapped .
- iii Proper records should be maintain for regular auditing

- c) **Bank Reconciliation Statement:-** It was observed that out of the three bank accounts operated by the Council with Unity Bank Plc, Skye Bank Plc and Main street Bank Plc, no Bank reconciliation statements have been prepared as mandated in Financial Memoranda chapter 19 : 23 & 24

Recommendation: - The Local Government should prepare bank reconciliation of all the accounts it is operating with.

- d) **Budget performance:-** The budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENT %
REVENUE				
RECURRENT REVENUE	1,784,255,000.00	1,901,240,362.00	116,985,362.00	106.55%
CAPITAL REVENUE	280,000,000.00	221,222,824.00	(58,777,176.00)	79.00%
TOTAL REVENUE.	2,064,255,000.00	2,122,463,186.00	58,208,186.00	101.81%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,428,671,029.00	1,618,673,085.00	(190,002,056.00)	113.29%
CAPITAL EXPENDITURE.	628,624,000.00	471,684,927.00	156,939,073.00	75.03%
TOTAL EXPENDITURE.	2,057,295,029.00	2,090,358,012.00	(33,062,983.00)	101.60%

i) **Total Revenue:-** From the above table a detail analysis shows that, a total sum of Two Billion, One Hundred and Twenty Two Million, Four Hundred and Sixty Three Thousand and One Hundred and Eighty Six Naira (N2,122,463,186) only was received as total Revenue from Federation Account and Internally Generated Revenue representing 102.82%.

ii) **Recurrent Expenditure:** - Our examination revealed that, the total Recurrent Expenditure incurred during the year under review was One billion, six hundred and eighteen million, six hundred and seventy three thousand eighty five naira (N1, 618,673,085) only. This comprises of personnel and overhead costs.

iii) **Capital Expenditure:** - A total sum of Four Hundred and Seventy One Million, Six Hundred and Eighty Four Thousand, Nine Hundred and Twenty Seven Naira Only (N471, 684.927.00) was incurred as Capital Expenditure which represents 75.03% of the budgeted sum of Six hundred and twenty eight million, six hundred and twenty four thousand naira (N628, 624,000.00) in respect of the Council.

Recommendation: - We recommends that, effort should be made to reduce much spending on Recurrent Expenditure and use 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.



GHALI ABDU CHAICHAI

Treasurer

Date: 18th October, 2019

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.

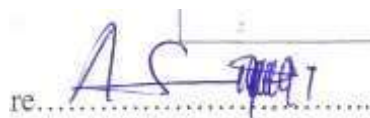
In our opinion, these financial statements fairly reflect the financial position of Gumel Local Government as at 31st December 2018 and its operations for the year ended on the date.



GHALI ABDU CHAICHAI

Treasurer

Date: 18th October, 2019



HON. AMINU SANI GUMEL

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
GUMEL LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	GUMEL	GUMEL
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,654,250,754.00	1,154,098,930.00
Capital Receipts	266,682,832.00	258,647,650.00
Internally Generated Rev (IGR)	7,258,704.00	5,690,099.00
Total Receipts	1,928,192,290.00	1,418,436,679.00
PAYMENTS :		
Office Of The Chairman	51,973,141.00	12,592,081.00
Office Of The Secretary	55,394,984.00	54,783,603.00
The Council	36,286,657.00	15,186,195.00
Personal Management	98,343,674.00	61,263,719.00
Finance And Supply	223,576,648.00	180,965,377.00
Education	633,021,649.00	581,256,812.00
Medical And Health	122,710,524.00	150,986,639.00
Agriculture & Natural Resources	52,677,839.00	48,346,308.00
Works And Housing	74,904,660.00	62,955,122.00
Traditional Office Holders	97,406,833.00	56,939,623.00
Social And Community Dev.	63,482,237.00	64,327,334.00
Total Payments	1,509,778,846.00	1,289,602,813.00
Net Cash Flow From Operating Activities	418,413,444.00	128,833,866.00
Capital Expenditure	404,701,955.00	129,149,598.00
Net Cash Flow From Invest. Activities	13,711,489.00	(315,732.00)
Advances/Proceed From Loan	1,878,549.00	(1,478,833.00)
Deposit/Repayment of Loans	138,426.00	(192,486.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	2,016,975.00	(1,671,319.00)
Net Increase /Decrease in cash & its Equivalent	15,728,464.00	1,356,397.00
Cash & Equivalent at 01/01/2018	1,584,133.00	227,736.00
Cash & Equivalent at 31/12/2018	17,312,597.00	1,584,133.00

STATEMENT NO. 2
GUMEL LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	17,312,597.00		1,584,133.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		17,312,597.00		1,584,133.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	9,370,454.00		11,249,003.00	
Total Non C/Assets		9,370,454.00		11,249,003.00
Total Assets		26,683,051.00		12,833,136.00
LESS LIABILITIES:				
Deposit	39,761,207.00		39,622,781.00	
Loan Overdraft	-			-
NONCURRENT LIABILITIES:		39,761,207.00		39,622,781.00
Public Fund Creditors		39,761,207.00		39,622,781.00
TOTAL LIABILITIES		-		-
Net Assets		(13,078,156.00)		(26,789,645.000.00)
		26,683,051.00		12,833,136.00

STATEMENT NO.3
GUMEL LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	GUMEL Actual Year 2018 N	GUMEL Actual Year 2017 N
REVENUE		
Statutory Receipt	1,654,250,754.00	1,154,098,930.00
Capital Receipts	266,682,832.00	258,647,650.00
Taxes	-	-
Rate	1,475,500.00	157,000.00
Local Licenses and Fees	3,421,838.00	1,320,985.00
Commercial Undertaking	1,881,808.00	3,774,432.00
Rent of LGA Properties	12,746.00	154,256.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	466,812.00	284,236.00
Total Revenue	1,928,192,290.00	1,418,437,489.00
Less Expenditure		
Office of the Chairman	51,973,141.00	12,592,081.00
Office of the Secretary	55,394,984.00	54,783,603.00
The Council	36,286,657.00	15,186,195.00
Personnel Management	98,343,674.00	61,263,719.00
Finance and Supply	223,576,648.00	180,965,377.00
Education	633,021,649.00	581,256,812.00
Medical & Health	122,710,524.00	150,986,639.00
Agriculture and Natural Resources	52,677,839.00	48,346,308.00
Works and Housing	74,904,660.00	62,955,122.00
Traditional Office	97,406,833.00	56,939,623.00
Social /Community Development	63,482,237.00	64,327,334.00
Capital Expenditure	404,701,955.00	129,149,598.00
Total Expenditure	1,914,480,801.00	1,418,752,411.00
Surplus/(deficits)	13,711,489.00	(314,922.00)

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

- a) **Statutory Allocation:** - Our examination on the accounts of Gumel Local Government Council shows that, a sum of One Billion, Nine Hundred and Twenty Million, Nine Hundred and Thirty Thousand, Five Hundred and Eighty Six Naira only (N1, 920,933,586) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. This represents 85.45% of the estimated amount of Two billion, two hundred and forty eight million naira (N2, 248,000,000).

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

- b) **Internally Generated Revenue:-** During the financial year ended 31st December, 2018 a total sum of Seven Million, Two Hundred and Fifty Eight Thousand, Seven Hundred and Four Naira only (N7,258,704) was received by the Local Government as Internally Generated Revenue (IGR).

Recommendation:-It is recommended that, the Council should ensure all cash collected/received are lodged into the Local Government bank accounts immediately.

- c) **Bank Reconciliation Statements:** - The Local Government Council operates four Bank accounts with Unity Bank Plc and Skye Bank Plc . That of the Unity bank plc, has been reconciled while the other banks have not been done.

Recommendation: - The Local Government Council should prepare Bank Reconciliation Statement of all the Banks accounts in compliance with the general rules.

- d) **Budget performance:-** Budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENT %
REVENUE				
RECURRENT REVENUE	2,016,995,000.00	1,661,509,458.00	(354,485,542.00)	82.37%
CAPITAL REVENUE.	248,000,000.00	266,682,832.00	18,682,842.00	107.53%
TOTAL REVENUE.	2,264,995,000.00	1,928,192,289.00	(336,802,710.00)	85.13%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,519,824,000.00	1,509,778,846.00	10,045,154.00	99.33%
CAPITAL EXPENDITURE.	745,755,000.00	404,701,955.00	341,053,045.00	54.26%
TOTAL EXPENDITURE.	2,265,579,000.00	1,914,480,801.00	351,098,199.00	83.44%

i) **Total Revenue:** - From the above table a detail analysis shows that a total sum of One Billon, Nine Hundred and Twenty Eight Million, One Hundred and Ninety Two Thousand, Two Hundred and Eighty Nine Naira Only (N1, 928,192,289) was received as total revenue from federation account and Internally Generated Revenue representing 85.16%. This situation is due to the dwelling economic situation as a result of fall in the petroleum prices globally.

ii) **Recurrent Expenditure:** - Audit examination revealed that a total recurrent expenditure incurred during the year under review was One Billion, Five Hundred and Nine Million, Seven Hundred and Seventy Eight Thousand, Eight Hundred and Forty Six Naira (N1, 509,778,846) only. This comprises of personnel and overhead costs.

iii) **Capital Expenditure:** - A total sum of Four Hundred and Four Million, Seven Hundred and One Thousand, Nine Hundred and Fifty Four Naira Only (N404,701,955) was confirmed incurred as capital expenditure which represents 54.26% of the budgeted capital expenditure of (N745,754,000) in respect of the council.

Recommendation: - We recommends that, effort should be made to curtail over spending on recurrent expenditure and shift same to Capital Expenditure in order to improve the socio-economic well-being of the community.

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.



USMAN UMAR

Treasurer

Date: 18th October, 2019

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.

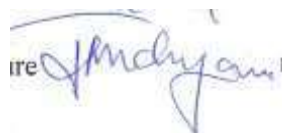
In our opinion, these financial statements fairly reflect the financial position of Guri Local Government as at 31st December 2018 and its operations for the year ended on the date.



USMAN UMAR

Treasurer

Date: 18th October, 2019



HON. ALHAJI B. JAJI ADIYANI

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
GURI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	GURI	GURI
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,698,845,310.00	1,190,816,712.00
Capital Receipts	187,272,428.00	123,159,886.00
Internally Generated Rev (IGR)	15,675,876.00	11,217,692.00
Total Receipts	1,901,793,614.00	1,325,194,290.00
PAYMENTS :		
Office Of The Chairman	50,450,501.00	6,008,252.00
Office Of The Secretary	20,209,966.00	12,505,992.00
The Council	41,377,012.00	13,965,352.00
Personal Management	118,302,661.00	65,246,099.00
Finance And Supply	151,186,090.00	113,644,617.00
Education	339,836,364.00	358,605,221.00
Medical And Health	146,513,082.00	106,259,315.00
Agriculture & Natural Resources	40,803,791.00	30,376,234.00
Works And Housing	102,390,458.00	83,029,537.00
Traditional Office Holders	87,925,809.00	66,480,637.00
Social And Community Dev.	110,474,892.00	58,229,842.00
Total Payments	1,209,470,626.00	914,351,098.00
Net Cash Flow From Operating Activities	692,322,988.00	410,843,192.00
Capital Expenditure	634,975,725.00	375,636,692.00
Net Cash Flow From Invest. Activities	57,347,263.00	35,636,692.00
Advances/Proceed From Loan	373,274.00	504,302.00
Deposit/Repayment of Loans	3,778,104.00	188,585.00
Bank Overdraft	-	-
Cash Flow From Financing Activities	4,151,378.00	692,887.00
Net Increase /Decrease in cash & its Equivalent	61,498,641.00	35,899,387.00
Cash & Equivalent at 01/01/2018	45,003,491.00	9,104,104.00
Cash & Equivalent at 31/12/2018	106,502,132.00	45,003,491.00

STATEMENT NO. 2
GURI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	106,502,132.00		45,003,491.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		106,502,132.00		45,003,491.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	47,365,817.00		47,739,091.00	
Total Non C/Assets		47,365,817.00		47,739,091.00
Total Assets		153,867,949.00		92,742,582.00
LESS LIABILITIES:				
Deposit	55,657,252.00		51,879,148.00	
Loan Overdraft	-		-	
NONCURRENT LIABILITIES:		55,657,252.00		51,879,148.00
Public Fund Creditors				
TOTAL LIABILITIES		55,657,252.00		51,879,148.00
Net Assets		98,210,697.00		40,863,434.00
		153,867,949.00		92,742,582.00

STATEMENT NO.3
GURI LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	GURI Actual Year 2018 N	GURI Actual Year 2017 N
REVENUE		
Statutory Receipt	1,698,845,310.00	1,190,816,712.00
Capital Receipts	187,272,428.00	123,159,886.00
Taxes	-	-
Rate	60,000.00	210,300.00
Local Licenses and Fees	12,607,882.00	8,611,511.00
Commercial Undertaking	1,444,450.00	1,559,300.00
Rent of LGA Properties	230,000.00	299,000.00
Interest and Dividend	-	26,400.00
Grants	-	-
Miscellaneous	1,333,544.00	511,181.00
Total Revenue	1,901,793,614.00	1,325,194,290.00
Less Expenditure		
Office of the Chairman	50,450,501.00	6,008,252.00
Office of the Secretary	20,209,966.00	12,505,992.00
The Council	41,377,012.00	13,965,352.00
Personnel Management	118,302,661.00	65,246,099.00
Finance and Supply	151,186,090.00	113,644,617.00
Education	339,836,364.00	358,605,221.00
Medical & Health	146,513,082.00	106,259,315.00
Agriculture and Natural Resources	40,803,791.00	30,376,234.00
Works and Housing	102,390,458.00	83,029,537.00
Traditional Office	87,925,809.00	66,480,637.00
Social /Community Development	110,474,892.00	58,229,842.00
Capital Expenditure	634,975,725.00	375,636,692.00
Total Expenditure	1,844,446,351.00	1,289,987,790.00
Surplus/(deficits)	57,347,263.00	35,206,500.00

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **STATUTORY ALLOCATIONS:-** Examination of the accounts of Guri Local Government Council shows that, a total of One Billion, Eight Hundred and Eighty Six Million, One Hundred and Seventeen Thousand, Seven Hundred and Thirty Eight Naira Only (N1,886,117,738) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation account. The amount received represents 99.95% of the estimated sum of One billion, eight hundred and eighty seven million naira (N1, 887,000,000.00).

b) **Internally Generated Revenue:** - A total sum of Fifteen Million, Six Hundred and Seventy Five Thousand, Eight Hundred and Seventy Six Naira only (N15, 675,876.00) was realized by the Local Government as Internally Generated Revenue (IGR).

Recommendation: - There is need for the Council to improve on the Internal Revenue collections especially all monies collected should immediately be taken to the bank

c) **Bank Reconciliation Statements:-** We have observed that the Two Bank accounts operated by the Council with Unity Bank Plc, Polaris Bank Plc have not been reconciled contrary to the provision of Financial Memoranda chapter 19 section 23:24

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

d) **Budget Performance:** The actual and budgeted amount when compared with the performance for the year ended 31ST December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENT %
REVENUE				
RECURRENT REVENUE.	1,601,580,000.00	1,714,521,186.00	112,941,186.00	107.05%
CAPITAL REVENUE.	300,000,000.00	187,272,428.00	(112,727,572.00)	62.42%
TOTAL REVENUE.	1,901,580,000.00	1,901,793,614.00	213,614.00	100.01%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,064,025,000.00	1,209,470,626.00	(145,445,626.00)	75.40%
CAPITAL EXPENDITURE.	882,558,000.00	634,975,725.00	247,582,275.00	71.94%
TOTAL EXPENDITURE.	1,946,583,000.00	1,844,446,351.00	102,136,649.00	94.75%

i) **Total Revenue:** - From the above table a detail analysis shows, a total sum of One billion, nine hundred and one million, seven hundred and ninety three thousand six hundred and fourteen naira (N1,901,793,614.00) was received as total Revenue from Federation Account and Internal Revenue which represents 100.01%..

ii) **Recurrent Expenditure:** - Our examination revealed that, a sum of One Billion, Two Hundred, and Nine Million, Four Hundred and Seventy Thousand, Six Hundred and Twenty Six Naira (N1, 209,470,626.00) was incurred as Recurrent Expenditure comprising of both Personnel and Overhead costs.

iii) **Capital Expenditure:-** A total sum of Six Hundred and Thirty Four Million, Nine Hundred and Seventy Five Thousand, Seven Hundred and Twenty five Naira Only (N634,975,725) Only, was confirmed incurred as capital expenditure which represents 71.94% of the budgeted expenditure amounting to Eight hundred and eighty two million, five hundred and fifty eight thousand naira (N882,558,000).


Recommendation: - We recommend that, effort should be made to curtail over spending on Recurrent Expenditure and use the amount to finance Capital Expenditure in order to improve the socio-economic well-being of the populace.

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, 2019

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 2018 and its operations for the year ended on the date.



SULEIMAN ABUBAKAR SADIQ
Treasurer
Date: 18th October, 2019



Signature

MOHD DANASBE MOHD
Chairman
Date: 18th October, 2019

STATEMENT ONE (1)
 GWARAM LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	GWARAM	GWARAM
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	2,333,537,725.00	1,614,458,208.00
Capital Receipts	227,173,586.00	212,966,172.00
Internally Generated Rev (IGR)	7,800,024.00	5,861,263.00
Total Receipts	2,568,511,335.00	1,833,285,643.00
PAYMENTS :		
Office Of The Chairman	51,267,953.00	15,314,916.00
Office Of The Secretary	15,568,716.00	13,838,190.00
The Council	43,671,262.00	21,258,870.00
Personal Management	142,009,392.00	95,806,790.00
Finance And Supply	206,252,420.00	177,022,376.00
Education	864,509,890.00	811,445,720.00
Medical And Health	222,325,848.00	204,122,080.00
Agriculture & Natural Resources	30,087,505.00	32,659,174.00
Works And Housing	90,539,062.00	73,038,697.00
Traditional Office Holders	121,899,683.00	92,103,247.00
Social And Community Dev.	84,438,716.00	63,087,483.00
Total Payments	1,872,570,447.00	1,599,697,543.00
Net Cash Flow From Operating Activities	695,940,888.00	233,588,100.00
Capital Expenditure	653,850,567.00	238,729,970.00
Net Cash Flow From Invest. Activities	42,090,321.00	(5,141,870.00)
Advances/Proceed From Loan	391,050.00	(378,691.00)
Deposit/Repayment of Loans	3,259,081.00	(605,629.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	3,650,131.00	(984,320.00)
Net Increase /Decrease in cash & its Equivalents	45,740,452.00	(4,157,550.00)
Cash & Equivalent at 01/01/2018	4,578,279.00	8,735,829.00
Cash & Equivalent at 31/12/2018	50,318,731.00	4,578,279.00

STATEMENT NO. 2
 GWARAM LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
 STATEMENT OF FINANCIAL POSITION
 AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	50,318,731.00		4,578,279.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		50,318,731.00		4,578,279.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	24,910,614.00		25,301,664.00	
Total Non C/Assets		24,910,614.00		25,301,664.00
Total Assets		75,229,345.00		29,879,943.00
LESS LIABILITIES:				
Deposit	105,046,387.00		101,787,306.00	
Loan Overdraft	-		-	
NONCURRENT LIABILITIES:		105,046,387.00		101,787,306.00
Public Fund Creditors				
TOTAL LIABILITIES		105,046,387.00		101,787,306.00
Net Assets		(29,817,042.00)		(71,907,363.00)
		75,229,345.00		29,879,943.00

STATEMENT NO.3
 GWARAM LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
 STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
 FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	GWARAM Actual Year 2018 N	GWARAM Actual Year 2017 N
REVENUE		
Statutory Receipt	2,333,537,725.00	1,614,458,208.00
Capital Receipts	227,173,586.00	212,966,172.00
Taxes	0.00	0.00
Rate	215,000.00	240,000.00
Local Licenses and Fees	5,874,634.00	3,474,728.00
Commercial Undertaking	1,710,390.00	1,144,535.00
Rent of LGA Properties	-	-
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	-	1,002,000.00
Total Revenue	2,568,511,335.00	1,833,285,643.00
Less Expenditure		
Office of the Chairman	51,267,953.00	15,314,916.00
Office of the Secretary	15,568,716.00	13,838,190.00
The Council	43,671,262.00	21,258,870.00
Personnel Management	142,009,392.00	95,806,790.00
Finance and Supply	206,252,420.00	177,022,376.00
Education	864,509,890.00	811,445,720.00
Medical & Health	222,325,848.00	204,122,080.00
Agriculture and Natural Resources	30,087,505.00	32,659,174.00
Works and Housing	90,539,062.00	73,038,697.00
Traditional Office	121,899,683.00	92,103,247.00
Social /Community Development	84,438,716.00	63,087,483.00
Capital Expenditure	653,850,567.00	238,729,970.00
Total Expenditure	2,526,421,014.00	1,838,427,513.00
Surplus/(deficits)	42,090,321.00	(5,141,870.00)

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **Statutory Allocation:** - The examination of the accounts of Gwaram Local Government Council shows that, a sum of Two Billion, Five Hundred and Sixty Million, Seven Hundred and Eleven Thousand, Three Hundred and Eleven Naira only (N2, 560,711,311) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount represents 100.97% of the estimated sum of Two billion, five hundred and thirty six million naira (N2, 536,000,000) which is very encouraging.

b) **Internally Generated Revenue:** - Within the financial year ended 31st December, 2018 a total sum of Seven Million, Eight Hundred Thousand, and Twenty Four Naira only (N7, 800, 024,) was received by the Local Government as Internally Generated Revenue (IGR). The amount was only 37.57% of the budgeted sum of Twenty million, seven hundred and sixty thousand (N20, 760,000)

Recommendation: - The Local Government Council should be realistic in making budgetary provisions and should also improve and explore other sources of Internal Revenue.

c) **Bank Reconciliation Statements:-** It was observed that the Local Government Council does not prepare bank reconciliation statements for all the Bank accounts it is operating contrary to the provision of the Financial Memoranda chapter 19: 23 & 24

Recommendation: - The Local Government council should prepare Bank Reconciliation Statement of all the Bank accounts as it will greatly assist in the preparation of that of following years.

d) **Budget performance:-** The budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018..

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	2,051,760,000.00	2,341,337,749.00	289,577,749.00	114.11%
CAPITAL REVENUE	505,000,000.00	227,173,586.00	(277,826,414.00)	44.98%
TOTAL REVENUE.	2,556,760,000.00	2,568,511,335.00	11,751,335.00	100.45%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,682,574,000.00	1,872,570,447.00	(189,996,447.00)	111.29%
CAPITAL EXPENDITURE.	918,269,000.00	653,850,567.00	264,418,433.00	71.20%
TOTAL EXPENDITURE.	2,600,843,000.00	2,526,421,014.00	74,421,986.00	97.13%

i) **Total Revenue:** - From the above analysis, it can be seen that, a total sum of Two Billion, Five Hundred and Sixty Eight Million, Five Hundred and Eleven Thousand, Three Hundred and Thirty Five Naira Only (N2, 568,511,335) was received as total Revenue from Federation Account and Internally Generated Revenue which represents 100.45%. of Two billion, five hundred and fifty six million, seven hundred and sixty thousand naira (N2,556,760,000.00) of the budgeted sum for the year.

ii) **Recurrent Expenditure:** - Audit noted that, a total of One Billion, Eight Hundred and Seventy Two Million, Five Hundred and Seventy Thousand, Four Hundred and Forty Seven Naira (N1, 872,570,447) was incurred during the year. This comprises of Personnel and Overhead costs.

iii) **Capital Expenditure:** - A total sum of Six Hundred and Fifty Three Million, Eight Hundred and Fifty Thousand, Five Hundred and Sixty Seven Naira Only (N653, 850,567) was incurred as Capital Expenditure which represents 71.20% of the budgeted amount of Nine hundred and eighteen million, two hundred and sixty nine thousand (N918, 269,000)


Recommendation: - We recommend that, effort should be made to curtail over spending on Recurrent Expenditure and shift same to Capital Expenditure in order to improve the economic and social well-being of the community.

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.



ADAMU GONA MOHAMMED

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.



ADAMU GONA MOHAMMED

Treasurer

Date: 18th October, 2019


Signature

HON. SALEH AHMED ZAUMA

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
GWIWA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	GWIWA	GWIWA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,762,857,139.00	1,241,107,455.00
Capital Receipts	199,837,547.00	141,441,375.00
Internally Generated Rev (IGR)	14,296,262.00	3,823,581.00
Total Receipts	1,976,990,948.00	1,386,372,411.00
PAYMENTS :		
Office Of The Chairman	50,284,818.00	13,744,550.00
Office Of The Secretary	11,873,890.00	7,754,946.00
The Council	39,920,634.00	19,106,737.00
Personal Management	157,693,537.00	117,993,900.00
Finance And Supply	164,150,830.00	136,831,926.00
Education	306,887,814.00	291,699,965.00
Medical And Health	169,511,083.00	114,761,156.00
Agriculture & Natural Resources	49,109,397.00	46,198,967.00
Works And Housing	97,176,006.00	90,430,671.00
Traditional Office Holders	90,304,156.00	68,278,780.00
Social And Community Dev.	80,203,428.00	66,500,655.00
Total Payments	1,217,115,593.00	973,302,253.00
Net Cash Flow From Operating Activities	759,875,355.00	413,070,158.00
Capital Expenditure	691,957,404.00	386,199,821.00
Net Cash Flow From Invest. Activities	67,917,951.00	26,870,337.00
Advances/Proceed From Loan	404,987.00	(6,290,743.00)
Deposit/Repayment of Loans	411,309.00	367,543.00
Bank Overdraft	-	-
Cash Flow From Financing Activities	816,296.00	(5,923,200.00)
Net Increase /Decrease in cash & its Equivalent	68,734,247.00	20,947,137.00
Cash & Equivalent at 01/01/2018	43,588,202.00	22,641,065.00
Cash & Equivalent at 31/12/2018	112,322,449.00	43,588,202.00

STATEMENT NO. 2
GWIWA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
	N	N	N	N
ASSETS EMPLOYED				
CURRENT ASSETS				
Cash & Bank Balance	112,322,449.00		43,588,202.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		112,322,449.00		43,588,202.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	14,662,831.00		15,067,818.00	
Total Non C/Assets		14,662,831.00		15,067,818.00
Total Assets		126,985,280.00		58,656,020.00
LESS LIABILITIES:				
Deposit	14,911,963.00		14,500,654.00	
Loan Overdraft	-			-
NONCURRENT LIABILITIES:		14,911,963.00		14,500,654.00
Public Fund Creditors				
TOTAL LIABILITIES		14,911,963.00		14,500,654.00
Net Assets		112,073,317.00		44,155,366.00
		126,985,280.00		58,656,020.00

STATEMENT NO.3
GWIWA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	GWIWA Actual Year 2018 N	GWIWA Actual Year 2017 N
REVENUE		
Statutory Receipt	1,762,857,139.00	1,241,107,455.00
Capital Receipts	199,837,547.00	141,441,375.00
Taxes	-	-
Rate	-	169,998.00
Local Licenses and Fees	13,777,062.00	3,404,583.00
Commercial Undertaking	519,200.00	249,000.00
Rent of LGA Properties	-	-
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	-	-
Total Revenue	1,976,990,948.00	1,386,372,411.00
Less Expenditure		
Office of the Chairman	50,284,818.00	13,744,550.00
Office of the Secretary	11,873,890.00	7,754,946.00
The Council	39,920,634.00	19,106,737.00
Personnel Management	157,693,537.00	117,993,900.00
Finance and Supply	164,150,830.00	136,831,926.00
Education	306,887,814.00	291,699,965.00
Medical & Health	169,511,083.00	114,761,156.00
Agriculture and Natural Resources	49,109,397.00	46,198,967.00
Works and Housing	97,176,006.00	90,430,671.00
Traditional Office	90,304,156.00	68,278,780.00
Social /Community Development	80,203,428.00	66,500,655.00
Capital Expenditure	691,957,404.00	386,199,821.00
Total Expenditure	1,909,072,997.00	1,359,502,074.00
Surplus/(deficits)	67,917,951.00	26,870,337.00

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018

a) **Statutory Allocation:** - Audit examination of the accounts of Gwiwa Local Government Council revealed that, a total sum of One Billion, Nine Hundred and Sixty Two Million, Six Hundred and Ninety Four Thousand, Six Hundred and Eighty Six Naira only (N1, 962,694,686.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The total amount received represents 96.54% of the approved sum of Two billion, and thirty two million naira (N2, 032,000,000.00).

b) **Internally Generated Revenue:** - A total of Fourteen Million, Two Hundred and Ninety Six Thousand, Two Hundred and Sixty Two Naira only (N14, 296,262.00) was received by the Local Government as Internally Generated Revenue (IGR) for the period.

Recommendation: The effort made by the Council of collecting up to 125.74% of the budgeted Internal Revenue of Eleven million, three hundred and sixty nine thousand naira (11,369,000.00) is commendable.

c) **Bank Reconciliation Statements:-** The Local Government Council operates five Bank accounts with Access bank plc, Eco bank plc, Unity Bank Plc, Skye Bank Plc and UBA plc of which only the account with the Unity Bank was reconciled while the remaining banks have not been done.

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

d) **Budget performance:-**The budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

e)

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,783,369,000.00	1,777,153,401.00	(6,215,599.00)	99.65%
CAPITAL REVENUE.	260,000,000.00	199,837,547.00	(60,162,453.00)	76.86%
TOTAL REVENUE.	2,043,369,000.00	1,976,990,948.00	(66,378,052.00)	96.75%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,154,866,000.00	1,217,115,593.00	(62,249,593.00)	105.39%
CAPITAL EXPENDITURE.	937,365,000.00	691,957,404.00	245,407,596.00	73.81%
TOTAL EXPENDITURE.	2,092,231,000.00	1,909,072,997.00	183,158,003.00	91.24%

i) **Total Revenue:-** From the above table a detail analysis shows that, a sum of One Billion, Nine Hundred and Seventy Six Million, Nine Hundred and Ninety Thousand, Nine Hundred and Forty Eight Naira only (N1,976,990,948) was received as total Revenue from Federation Account and Internally Generated Revenue representing 96.75% of Two billion, forty three million, three hundred and sixty nine thousand naira (2,043,369,000.00).

ii) **Recurrent Expenditure:** - Audit examination revealed that, the Recurrent Expenditure incurred during the year under review was One Billion Two Hundred and Seventeen Million One Hundred and Fifteen Thousand, Five Hundred and Ninety Three Naira (N1, 217,115,593) only comprising of both Personnel and Overhead costs.

iii) **Capital Expenditure:** - A total of Six Hundred and Ninety One Million, Nine Hundred and Fifty Seven Thousand, Four Hundred and Four Naira Only (N691, 957,404) was incurred as Capital Expenditure which represents 73.81% of the budgeted sum of Nine hundred and thirty seven million, three hundred and sixty five thousand naira (N937, 365,000) in respect of the Council.

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

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, 2019

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 2018 and its operations for the year ended on the date.

Signature of Treasurer

MUHAMMAD ABBA

Treasurer

Date: 18th October, 2019

Signature of Chairman

HON. ABDULLAHI MAIKANTI MUHAMMAD

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
HADEJIA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	HADEJIA	HADEJIA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,491,589,474.00	1,082,549,030.00
Capital Receipts	466,823,242.00	441,091,770.00
Internally Generated Rev (IGR)	16,870,367.00	19,556,940.00
Total Receipts	1,975,283,083.00	1,543,197,740.00
PAYMENTS :		
Office Of The Chairman	56,599,359.00	13,136,236.00
Office Of The Secretary	66,587,835.00	63,430,069.00
The Council	42,897,974.00	28,891,811.00
Personal Management	88,745,377.00	71,474,643.00
Finance And Supply	177,394,381.00	154,198,603.00
Education	757,194,883.00	717,276,159.00
Medical And Health	188,564,821.00	179,814,555.00
Agriculture & Natural Resources	49,126,886.00	48,006,123.00
Works And Housing	47,574,307.00	40,527,841.00
Traditional Office Holders	78,299,927.00	59,369,719.00
Social And Community Dev.	78,543,329.00	56,108,462.00
Total Payments	1,631,529,079.00	1,432,234,221.00
Net Cash Flow From Operating Activities	343,754,004.00	110,963,519.00
Capital Expenditure	347,129,040.00	98,208,856.00
Net Cash Flow From Invest. Activities	(3,375,036.00)	12,754,663.00
Advances/Proceed From Loan	(348,437.00)	5,391,688.00
Deposit/Repayment of Loans		(769,251.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	(348,437.00)	4,622,437.00
Net Increase /Decrease in cash & its Equivalent	(3,723,473.00)	8,132,226.00
Cash & Equivalent at 01/01/2018	8,663,557.00	531,331.00
Cash & Equivalent at 31/12/2018	4,940,084.00	8,663,557.00

STATEMENT NO. 2
HADEJIA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	4,940,084.00		8,663,557.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		4,940,084.00		8,663,557.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	15,352,627.00		15,004,190.00	
Total Non C/Assets		15,352,627.00		15,004,190.00
Total Assets		20,292,711.00		23,667,747.00
LESS LIABILITIES:				
Deposit	17,563,587.00		17,563,587.00	
Loan Overdraft	-		-	
NONCURRENT LIABILITIES:		17,563,587.00		17,563,587.00
Public Fund Creditors				
TOTAL LIABILITIES		17,563,587.00		17,563,587.00
Net Assets		2,729,124.00		6,104,160.00
		20,292,711.00		23,667,747.00

STATEMENT NO.3
HADEJIA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	HADEJIA Actual Year 2018 N	HADEJIA Actual Year 2017 N
REVENUE		
Statutory Receipt	1,491,589,474.00	1,082,549,030.00
Capital Receipts	466,823,242.00	441,091,770.00
Taxes	-	-
Rate	2,060,000.00	1,341,000.00
Local Licenses and Fees	6,410,997.00	8,193,830.00
Commercial Undertaking	5,777,790.00	9,122,110.00
Rent of LGA Properties	100,000.00	900,000.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	2,521,580.00	-
Total Revenue	1,975,283,083.00	1,543,197,740.00
Less Expenditure		
Office of the Chairman	56,599,359.00	13,136,236.00
Office of the Secretary	66,587,835.00	63,430,069.00
The Council	42,897,974.00	28,891,811.00
Personnel Management	88,745,377.00	71,474,643.00
Finance and Supply	177,394,381.00	154,198,603.00
Education	757,194,883.00	717,276,159.00
Medical & Health	188,564,821.00	179,814,555.00
Agriculture and Natural Resources	49,126,886.00	48,006,123.00
Works and Housing	47,574,307.00	40,527,841.00
Traditional Office	78,299,927.00	59,369,719.00
Social /Community Development	78,543,329.00	56,108,462.00
Capital Expenditure	347,129,040.00	98,208,856.00
Total Expenditure	1,978,658,119.00	1,530,443,077.00
Surplus/(deficits)	(3,375,036.00)	12,754,663.00

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

- a) **Statutory Allocation:** - Our examination on the accounts of Hadejia Local Government Council revealed that a sum of One Billion, Nine Hundred and Fifty Eight Million, Four Hundred and Twelve Thousand, Seven Hundred and Sixteen Naira only (N1, 958,412,716) was received as Statutory Allocation, Value Added tax and other Incomes from the Federation Account. The amount received represents 97.33% of Two billion, twelve million naira (N2, 012, 000,000) which was budgeted for the period.
- b) **Internally Generated Revenue:** In the financial year 2018 a total sum of Sixteen Million, Eight Hundred and Seventy Thousand, Three Hundred and Sixty Seven Naira only (N16, 870,367) was received by the Local Government as Internally Generated Revenue (IGR).

Recommendation:- We recommend that, the Council should look for other ways/sources of improving the revenue generation especially as the area is blessed with agricultural business activities.

- c) **Bank Reconciliation Statements:** - The Local Government Council operates three Bank accounts with UBA Plc, Access Bank and Unity Bank Plc. The Council during the period does not prepare Bank reconciliation statements for all the accounts.

Recommendation: - Bank Reconciliation Statement should be prepared In accordance with the laid down rules and regulations.

- d) **Budget ; The** performance of the budget for the period is as stated below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,752,835,000.00	1,508,459,841.00	(244,375,159.00)	86.05%
CAPITAL REVENUE.	280,000,000.00	466,823,242.00	186,823,242.00	166.722%
TOTAL REVENUE.	2,032,835,000.00	1,975,283,083.00	(57,551,917.00)	97.16%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,522,592,000.00	1,631,529,079.00	(108,937,079.00)	107.15%
CAPITAL EXPENDITURE.	518,863,000.00	347,129,040.00	171,733,960.00	66.90%
TOTAL EXPENDITURE.	2,041,455,000.00	1,978,658,119.00	62,796,881.00	96.92%

i) **Total Revenue:-** From the above table a detailed analysis shows that, a sum of One Billion, Nine Hundred and Seventy Five Million, Two Hundred and Eighty Three Thousand, Eighty Three Naira only (N1,975,283,083) was received as total revenue from Federation Account and Internally Generated Revenue representing 97.16%.

ii) **Recurrent Expenditure:** - Audit examination revealed that a total Recurrent Expenditure incurred during the year under review was One billion, six hundred and thirty one million, five hundred and twenty nine thousand and seventy nine naira(N1,631,529,079) only for both Personnel and Overhead costs.

iii) **Capital Expenditure:-** A sum of Three Hundred and Forty Seven Million, One Hundred and Twenty Nine Thousand, and Forty Naira Only (N347,129,040) was incurred as Capital Expenditure representing 66.90% of the budgeted amount of Five hundred and eighteen million, eight hundred and sixty three thousand naira(N518,863,000) by the Council.

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

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, 2019

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 2018 and its operations for the year ended on the date.



ABDULKADIR B. MUHAMMAD

Treasurer

Date: 18th October, 2019



MAGAJI INUWA

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
JAHUN LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	JAHUN	JAHUN
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,736,034,677.00	1,433,405,928.00
Capital Receipts	151,200,848.00	146,727,162.00
Internally Generated Rev (IGR)	8,576,828.00	9,342,214.00
Total Receipts	1,895,812,353.00	1,589,475,304.00
PAYMENTS :		
Office Of The Chairman	34,811,482.00	14,697,820.00
Office Of The Secretary	17,753,809.00	16,973,925.00
The Council	57,585,077.00	14,860,277.00
Personal Management	92,045,621.00	64,924,967.00
Finance And Supply	196,213,481.00	173,453,188.00
Education	661,262,700.00	618,483,414.00
Medical And Health	193,147,663.00	162,053,553.00
Agriculture & Natural Resources	35,781,634.00	30,502,817.00
Works And Housing	84,023,813.00	52,975,940.00
Traditional Office Holders	105,997,792.00	79,788,479.00
Social And Community Dev.	73,774,368.00	57,509,610.00
Total Payments	1,552,397,440.00	1,286,223,990.00
Net Cash Flow From Operating Activities	343,414,913.00	303,251,314.00
Capital Expenditure	299,043,253.00	306,540,596.00
Net Cash Flow From Invest. Activities	44,371,660.00	(3,289,282.00)
Advances/Proceed From Loan	8,526,047.00	5,984,123.00
Deposit/Repayment of Loans	7,135,830.00	(127,215.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	15,661,877.00	5,856,908.00
Net Increase /Decrease in cash & its Equivalent	60,033,537.00	9,146,190.00
Cash & Equivalent at 01/01/2018	14,401,509.00	23,547,699.00
Cash & Equivalent at 31/12/2018	74,435,046.00	14,401,509.00

STATEMENT NO. 2
JAHUN LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	74,435,046.00		14,401,509.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		74,435,046.00		14,401,509.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	35,839,801.00		44,365,848.00	
Total Non C/Assets		35,839,801.00		44,365,848.00
Total Assets		110,274,847.00		58,767,357.00
LESS LIABILITIES:				
Deposit	78,508,837.00		71,373,007.00	
Loan Overdraft	-		-	
NONCURRENT LIABILITIES:		78,508,837.00		71,373,007.00
Public Fund Creditors				
TOTAL LIABILITIES		78,508,837.00		71,373,007.00
				-
Net Assets		31,766,010.00		12,605,650.00
		110,274,847.00		58,767,357.00

STATEMENT NO.3
JAHUN LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	JAHUN Actual Year 2018 N	JAHUN Actual Year 2017 N
REVENUE		
Statutory Receipt	1,736,034,677.00	1,433,405,928.00
Capital Receipts	151,200,848.00	146,727,162.00
Taxes	-	-
Rate	120,000.00	402,968.00
Local Licenses and Fees	4,248,044.00	3,343,220.00
Commercial Undertaking	2,129,544.00	3,757,426.00
Rent of LGA Properties	-	-
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	2,079,240.00	1,838,600.00
Total Revenue	1,895,812,353.00	1,589,475,304.00
Less Expenditure		
Office of the Chairman	34,811,482.00	14,697,820.00
Office of the Secretary	17,753,809.00	16,973,925.00
The Council	57,585,077.00	14,860,277.00
Personnel Management	92,045,621.00	64,924,967.00
Finance and Supply	196,213,481.00	173,453,188.00
Education	661,262,700.00	618,483,414.00
Medical & Health	193,147,663.00	162,053,553.00
Agriculture and Natural Resources	35,781,634.00	30,502,817.00
Works and Housing	84,023,813.00	52,975,940.00
Traditional Office	105,997,792.00	79,788,479.00
Social /Community Development	73,774,368.00	57,509,610.00
Capital Expenditure	299,043,253.00	306,540,596.00
Total Expenditure	1,851,440,693.00	1,592,764,586.00
Surplus/(deficits)	44,371,660.00	(3,289,282.00)

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

- a) **Statutory Allocation:-** Audit examination of the accounts of Jahun Local Government Council revealed that, a sum of One Billion, Eight Hundred and Eighty Seven Million, Two Hundred and Thirty Five Thousand, Five Hundred and Twenty Five Naira only (N1,887,235,525) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount represents 94. 59% of the budgeted amount of One billion, nine hundred and ninety five million naira (N1, 995,000,000).
- b) **Internally Generated Revenue:-** Within the financial year ended 31st December, 2018 a total sum of Eight Million, Five Hundred and Seventy Six Thousand, Eight Hundred and Twenty Eight Naira only (N8,576,828) was received by the Local Government as Internally Generated Revenue (IGR) which is only 60.97% of the budgeted Internally Generated Revenue of Fourteen million and sixty five thousand naira (N14,065,000).

Recommendation: We recommend that the Council should improve its Internal Revenue collections.

- c) **Bank Reconciliation Statements:-** We noted that, the four Bank accounts operated by the Council with UBA Plc, Keystone Bank Plc, Skye Bank Plc and Unity Bank Plc have not been reconciled contrary to the provision of financial Memoranda chapter 19: 23 and 24 .

Recommendation: - The Local Government should prepare Bank reconciliation statements for all the bank accounts it operates for the period under review.

- d) **Budget performance:-** The budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,769,065,000.00	1,744,611,505.00	(24,453,495.00)	98.61%
CAPITAL REVENUE.	240,000,000.00	151,200,848.00	(88,799,152.00)	63.00%
TOTAL REVENUE.	2,009,065,000.00	1,895,812,353.00	(113,252,647.00)	94.55%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,288,466,000.00	1,552,397,440.00	(263,931,440.00)	120.48%
CAPITAL EXPENDITURE.	751,749,000.00	299,043,253.00	452,705,747.00	39.77%
TOTAL EXPENDITURE.	2,040,215,000.00	1,851,440,693.00	188,774,307.00	90.74%

i) **Total Revenue:-** From the above, it can be seen that , a sum of One Billion, Eight Hundred and Ninety Five Million, Eight Hundred and Twelve Thousand, Three Hundred and Fifty Three Naira only (N1,895,812,353) was realised as total Revenue from Federation Account and Internally Generated Revenue representing 94.55% of the budgeted sum of Two billion, nine million and sixty five thousand naira only (2,009,065.00).

ii) **Recurrent Expenditure:** - Audit examination revealed that a total Recurrent Expenditure incurred during the year under review was One Billion, Five Hundred and Fifty Two Million, Three Hundred and Ninety Seven Thousand, Four Hundred and Forty Naira only (N1,552,397,440) only. This comprises of personnel and overhead costs.

iii) **Capital Expenditure:-** A total sum of Two Hundred and Ninety Nine Million , and Forty Three Thousand, Two Hundred and Fifty Three Naira Only (N299,043,253) was incurred as Capital Expenditure which represents 39.77% of the budgeted amount of Seven hundred and fifty one million, seven hundred and forty nine thousand naira (N751,749,000) in respect of the council which is not encouraging.

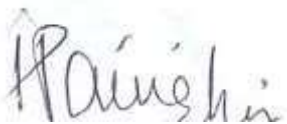
Recommendation: - Efforts should be made to reduce much spending on Recurrent Expenditure and use the same to finance Capital Projects in order to improve the economic and social well-being of the people of the Local Government.

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.



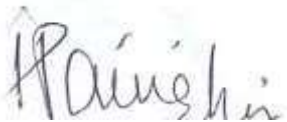
BASHIR USMAN

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.



BASHIR USMAN

Treasurer

Date: 18th October, 2019



HON. GARBA A. ABDULLAHI

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
KAFIN HAUSA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	KAFIN HAUSA	KAFIN HAUSA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	2,290,178,931.00	1,627,663,715.00
Capital Receipts	270,063,389.00	237,356,391.00
Internally Generated Rev (IGR)	2,078,174.00	3,923,595.00
Total Receipts	2,562,320,494.00	1,868,943,701.00
PAYMENTS :		
Office Of The Chairman	35,611,192.00	11,205,883.00
Office Of The Secretary	34,485,544.00	32,020,133.00
The Council	46,980,987.00	19,573,765.00
Personal Management	109,937,932.00	54,056,632.00
Finance And Supply	203,881,619.00	173,368,663.00
Education	1,013,106,025.00	937,727,533.00
Medical And Health	181,274,365.00	160,338,544.00
Agriculture & Natural Resources	61,506,907.00	44,790,450.00
Works And Housing	66,530,884.00	50,738,206.00
Traditional Office Holders	117,587,692.00	89,534,923.00
Social And Community Dev.	82,335,355.00	54,537,823.00
Total Payments	1,953,238,502.00	1,627,892,555.00
Net Cash Flow From Operating Activities	609,081,992.00	241,051,146.00
Capital Expenditure	537,032,203.00	222,900,616.00
Net Cash Flow From Invest. Activities	72,049,789.00	18,150,530.00
Advances/Proceed From Loan	1,994,361.00	(10,764,415.00)
Deposit/Repayment of Loans	1,116,609.00	1,066,400.00
Bank Overdraft	-	-
Cash Flow From Financing Activities	3,110,970.00	(9,698,015.00)
Net Increase /Decrease in cash & its Equivalent	75,160,759.00	8,452,515.00
Cash & Equivalent at 01/01/2018	9,789,855.00	1,337,340.00
Cash & Equivalent at 31/12/2018	84,950,614.00	9,789,855.00

STATEMENT NO. 2
KAFIN HAUSA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	84,950,614.00		9,789,855.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		84,950,614.00		9,789,855.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	31,168,870.00		33,163,231.00	
Total Non C/Assets		31,168,870.00		33,163,231.00
Total Assets		116,119,484.00		42,953,086.00
LESS LIABILITIES:				
Deposit	39,141,064.00		38,024,455.00	
Loan Overdraft	-		-	
NONCURRENT LIABILITIES:		39,141,064.00		38,024,455.00
Public Fund Creditors				
TOTAL LIABILITIES		39,141,064.00		38,024,455.00
Net Assets		76,978,420.00		4,928,631.00
		116,119,484.00		42,953,086.00

STATEMENT NO.3
KAFIN HAUSA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	KAFIN HAUSA Actual Year 2018 N	KAFIN HAUSA Actual Year 2017 N
REVENUE		
Statutory Receipt	2,290,178,931.00	1,627,663,715.00
Capital Receipts	270,063,389.00	237,356,391.00
Taxes	-	-
Rate	0.00	500,000.00
Local Licenses and Fees	1,249,674.00	1,515,045.00
Commercial Undertaking	526,000.00	1,438,550.00
Rent of LGA Properties	200,000.00	470,000.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	102,500.00	-
Total Revenue	2,562,320,494.00	1,868,943,701.00
Less Expenditure		
Office of the Chairman	35,611,192.00	11,205,883.00
Office of the Secretary	34,485,544.00	32,020,133.00
The Council	46,980,987.00	19,573,765.00
Personnel Management	109,937,932.00	54,056,632.00
Finance and Supply	203,881,619.00	173,368,663.00
Education	1,013,106,025.00	937,727,533.00
Medical & Health	181,274,365.00	160,338,544.00
Agriculture and Natural Resources	61,506,907.00	44,790,450.00
Works and Housing	66,530,884.00	50,738,206.00
Traditional Office	117,587,692.00	89,534,923.00
Social /Community Development	82,335,355.00	54,537,823.00
Capital Expenditure	537,032,203.00	222,900,616.00
Total Expenditure	2,490,270,705.00	1,850,793,171.00
Surplus/(deficits)	72,049,789.00	18,150,530.00

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **Statutory Allocation:-** The examination of the accounts of Kafin Hausa Local Government Council for the above mentioned period shows that, a sum of Two Billion, Five Hundred and Sixty Million, Two Hundred and Forty Two Thousand, Three Hundred and Twenty Naira only (N2,560,242,320) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount represents 101.92% of the approved estimate of Two billion, five hundred and twelve million naira (N2, 512,000,000.00).

b) **Internally Generated Revenue:** - Two Million, Seventy Eight Thousand, and One Hundred and Seventy Four naira only (N2, 078,174.00) was realized by the Local Government as Internal Revenue during the period. This is very poor especially when compared with budgeted and what was realized last year.

Recommendation:- The Council should direct for investigation on why the low Internal Revenue collection despite the fact that it has two very popular and large markets in the State.

c) **Bank Reconciliation Statements:** - No bank reconciliation statements were prepared on the four Bank accounts operated by the Council namely Unity Bank Plc, UBA Plc, Skye Bank Plc and Kafin hausu Micro Finance Bank.

Recommendation: - The Local Government Council should prepare Bank reconciliation statement for all the bank accounts for the period under review

d) **Budget performance:-** The actual and budgeted amounts when compared, the performance in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	2,152,563,000.00	2,292,257,105.00	139,178,105.00	106.48%
CAPITAL REVENUE.	370,000,000.00	270,063,389.00	(99,396,611.00)	72.99%
TOTAL REVENUE.	2,522,563,000.00	2,562,320,494.00	39,757,494.00	101.57%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,799,649,865.00	1,953,238,502.00	(153,588,637.00)	108.53%
CAPITAL EXPENDITURE.	691,004,000.00	537,032,203.00	153,971,797.00	77.71%
TOTAL EXPENDITURE.	2,490,653,865.00	2,490,270,705.00	383,160.00	99.98%

I)Total Revenue: - From the above table, detailed analysis shows that, a sum of Two Billion, Five Hundred and Sixty Two Million, Three Hundred and Twenty Thousand, Four Hundred and Ninety Four Naira only (N2, 562,320,494) was received as total revenue from Federation Account and Internally Generated Revenue which represents 106.48% of the budgeted sum.

i) Recurrent Expenditure: - The total Recurrent Expenditure incurred during the year under review was One Billion, Nine Hundred and Fifty Three Million, Two hundred and Thirty Eight Thousand, Five Hundred and Two Naira (N1, 953,238,502) only for both Personnel and Overhead costs.

ii) Capital Expenditure: - A total sum of Five Hundred and Thirty Seven Million, Thirty Two Thousand Two Hundred and Three Naira only (N537,032,203) was incurred as Capital Expenditure which represents 77.71% of the budgeted amount of Six hundred and ninety one million and four thousand naira(N691, 004,000).

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

KAUGAMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

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

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



ABDULLAHI IBRAHIM

Treasurer

Date: 18th October, 2019

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.

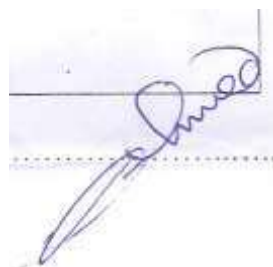
In our opinion, these financial statements fairly reflect the financial position of Kaugama Local Government as at 31st December 2018 and its operations for the year ended on the date.



ABDULLAHI IBRAHIM

Treasurer

Date: 18th October, 2019



AHMED YAHAYA MARKE

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
KAUGAMA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER,2018

LOCAL GOVT COUNCIL		KAUGAMA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,735,737,425.00	1,214,871,422.00
Capital Receipts	165,516,574.00	169,386,420.00
Internally Generated Rev (IGR)	1,602,500.00	844,600.00
Total Receipts	1,902,856,499.00	1,385,102,442.00
PAYMENTS :		
Office Of The Chairman	57,032,375.00	15,979,315.00
Office Of The Secretary	43,795,227.00	37,422,572.00
The Council	38,100,215.00	14,738,825.00
Personal Management	102,612,693.00	76,236,503.00
Finance And Supply	205,870,051.00	139,894,537.00
Education	647,427,754.00	617,795,335.00
Medical And Health	137,392,636.00	125,293,080.00
Agriculture & Natural Resources	30,761,707.00	26,371,780.00
Works And Housing	51,690,368.00	52,726,053.00
Traditional Office Holders	87,490,158.00	66,092,571.00
Social And Community Dev.	67,538,297.00	61,324,965.00
Total Payments	1,469,711,481.00	1,233,875,536.00
Net Cash Flow From Operating Activities	433,145,018.00	151,226,906.00
Capital Expenditure	401,751,514.00	144,487,854.00
Net Cash Flow From Invest. Activities	31,393,504.00	6,739,052.00
Advances/Proceed From Loan	(1,088,966.00)	193,426.00
Deposit/Repayment of Loans	-	(3,719.00)
Bank Overdraft	-	16,460.00
Cash Flow From Financing Activities	(1,088,966.00)	206,167.00
Net Increase /Decrease in cash & its Equivalent	30,304,538.00	6,532,885.00
Cash & Equivalent at 01/01/2018	6,583,510.00	50,625.00
Cash & Equivalent at 31/12/2018	36,888,048.00	6,583,510.00

STATEMENT NO. 2
KAUGAMALOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	36,888,048.00		6,583,510.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		36,888,048.00		6,583,510.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	12,458,286.00		11,369,320.00	
Total Non C/Assets		12,458,286.00		11,369,320.00
Total Assets		49,346,334.00		17,952,830.00
LESS LIABILITIES:				
Deposit	21,615,057.00		21,615,057.00	
Loan Overdraft				
NONCURRENT LIABILITIES:		21,615,057.00		21,615,057.00
Public Fund Creditors				
TOTAL LIABILITIES		21,615,057.00		21,615,057.00
Net Assets		27,731,277.00		(3,662,227.00)
		49,346,334.00		17,952,830.00

STATEMENT NO.3
KAUGAMA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	KAUGAMA Actual Year 2018 N	KAUGAMA Actual Year 2017 N
REVENUE		
Statutory Receipt	1,735,737,425.00	1,214,871,422.00
Capital Receipts	165,516,574.00	169,386,420.00
Taxes	-	-
Rate	60,000.00	115,000.00
Local Licenses and Fees	1,351,000.00	225,000.00
Commercial Undertaking	191,500.00	369,600.00
Rent of LGA Properties	-	135,000.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	-	-
Total Revenue	1,902,856,499.00	1,385,102,442.00
Less Expenditure		
Office of the Chairman	57,032,375.00	15,979,315.00
Office of the Secretary	43,795,227.00	37,422,572.00
The Council	38,100,215.00	14,738,825.00
Personnel Management	102,612,693.00	76,236,503.00
Finance and Supply	205,870,051.00	139,894,537.00
Education	647,427,754.00	617,795,335.00
Medical & Health	137,392,636.00	125,293,080.00
Agriculture and Natural Resources	30,761,707.00	26,371,780.00
Works and Housing	51,690,368.00	52,726,053.00
Traditional Office	87,490,158.00	66,092,571.00
Social /Community Development	67,538,297.00	61,324,965.00
Capital Expenditure	401,751,514.00	144,487,854.00
Total Expenditure	1,871,462,995.00	1,378,363,390.00
Surplus/(deficits)	31,393,504.00	6,739,052.00

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **Statutory Allocation:** - Audit examination of the accounts of Kaugama Local Government Council revealed that a sum of One Billion, Nine Hundred and One Million, Two Hundred and Fifty Three Thousand, Nine Hundred and Ninety Nine Naira (N1, 965,514,000) only, was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. This is representing 96.61% of the estimated amount of One billion, nine hundred and fifty four million naira (N1, 954,000,000.00).

b) **Internally Generated Revenue:-** A total sum of One Million, Six Hundred and Two Thousand, Five Hundred Naira only (N1,602,500.00) was realized by the Local Government as Internal Revenue.

Recommendation: - It is recommended that, effort should be made to improve and explore various sources of Revenue Generation.

c) **Bank Reconciliation Statements:-** It was observed during our audit assignment that, the four Bank accounts operated by the Council with Unity Bank Plc, UBA Plc, Skye Bank Plc and Keystone Plc have not been reconciled contrary to the provisions of Financial Memoranda chapter 19 : 23 and 24.

Recommendation: - The Local Government should prepare Bank reconciliation statement for all the bank accounts for the period.

d) **Budget performance:-** The overall budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,495,514,000.00	1,737,339,925.00	241,825,925.00	86.08%
CAPITAL REVENUE.	470,000,000.00	165,516,574.00	(304,483,426.00)	35.21%
TOTAL REVENUE.	1,965,514,000.00	1,902,856,499.00	(62,657,501.00)	96.81%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,336,370,000.00	1,469,711,481.00	133,341,481.00	109.70%
CAPITAL EXPENDITURE.	635,815,000.00	401,751,514.00	234,063,486.00	63.18%
TOTAL EXPENDITURE.	1,972,185,000.00	1,871,462,995.00	100,722,005.00	94.70%

i) **Total Revenue:-** From the above table detailed analysis shows that a total of One Billion, Nine Hundred and Two Million, Eight Hundred and Fifty Six Thousand, Four Hundred and Ninety Nine Naira only (N1,902,856,499) was received as total revenue from Federation Account and Internally Generated Revenue representing 96.81%.

ii) **Recurrent Expenditure:** - Audit examination revealed that a total recurrent expenditure incurred during the year under review was One Billion, Four Hundred and Sixty Nine Million, Seven Hundred and Eleven Thousand, Four Hundred and Eighty One Naira (N1, 469,711,481) only. This comprises of personnel and overhead costs.

iii) **Capital Expenditure:-** A sum of Four Hundred and One Million, Seven Hundred and Fifty One Thousand, Five Hundred and Fourteen Naira Only (N401,751,514) was expended on Capital Expenditure which represents 63.18 % of the budgeted amount of Six hundred and thirty five million, eight hundred and fifteen thousand naira (N635,815,000).

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

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.


Signature

NASIRU ABUBAKAR

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.


Signature

NASIRU ABUBAKAR

Treasurer

Date: 18th October, 2019


Signature

HON. JAMILU WAISU ZAKI

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
KAZAURE LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	KAZAURE	KAZAURE
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,998,424,169.00	1,353,166,117.00
Capital Receipts	95,318,343.00	127,973,873.00
Internally Generated Rev (IGR)	15,757,172.00	11,223,060.00
Total Receipts	2,109,499,684.00	1,492,363,050.00
PAYMENTS :		
Office Of The Chairman	57,487,315.00	14,084,753.00
Office Of The Secretary	44,205,264.00	44,709,105.00
The Council	35,830,220.00	12,785,725.00
Personal Management	99,316,524.00	75,738,977.00
Finance And Supply	190,993,505.00	164,750,804.00
Education	685,210,268.00	654,036,373.00
Medical And Health	210,585,661.00	200,255,321.00
Agriculture & Natural Resources	36,385,192.00	36,291,527.00
Works And Housing	67,467,103.00	55,653,878.00
Traditional Office Holders	90,930,777.00	70,208,031.00
Social And Community Dev.	74,009,088.00	61,322,023.00
Total Payments	1,592,420,917.00	1,389,836,517.00
Net Cash Flow From Operating Activities	517,078,767.00	102,526,533.00
Capital Expenditure	490,527,791.00	100,604,313.00
Net Cash Flow From Invest. Activities	26,550,976.00	1,922,220.00
Advances/Proceed From Loan	(90,916.00)	(15,400.00)
Deposit/Repayment of Loans	3,788,366.00	254,682.00
Bank Overdraft	-	-
Cash Flow From Financing Activities	3,697,450.00	(254,282.00)
Net Increase /Decrease in cash & its Equivalent	30,248,426.00	2,176,502.00
Cash & Equivalent at 01/01/2018	4,587,541.00	2,411,039.00
Cash & Equivalent at 31/12/2018	34,835,967.00	41,587,541.00

STATEMENT NO. 2
KAZAURE LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	34,835,967.00		4,587,541.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		34,835,967.00		4,587,541.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	5,245,768.00		5,154,852.00	
Total Non C/Assets		5,245,768.00		5,154,852.00
Total Assets		40,081,735.00		9,742,393.00
LESS LIABILITIES:				
Deposit	45,294,787.00		41,506,421.00	
Loan Overdraft	-			-
NONCURRENT LIABILITIES:		45,294,787.00		41,506,421.00
Public Fund Creditors				
TOTAL LIABILITIES		45,294,787.00		41,506,421.00
Net Assets		(5,213,052.00)		(31,764,028.00)
		40,081,735.00		9,742,393.00

STATEMENT NO.3
KAZAURE LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	KAZAURE Actual Year 2018 N	KAZAURE Actual Year 2017 N
REVENUE		
Statutory Receipt	1,998,424,169.00	1,353,166,117.00
Capital Receipts	95,318,343.00	127,973,873.00
Taxes	-	-
Rate	320,000.00	940,000.00
Local Licenses and Fees	5,446,117.00	6,168,250.00
Commercial Undertaking	4,466,195.00	3,465,810.00
Rent of LGA Properties	4,831,680.00	616,000.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	693,180.00	33,000.00
Total Revenue	2,109,499,684.00	1,492,363,050.00
Less Expenditure		
Office of the Chairman	57,487,315.00	14,084,753.00
Office of the Secretary	44,205,264.00	44,709,105.00
The Council	35,830,220.00	12,785,725.00
Personnel Management	99,316,524.00	75,738,977.00
Finance and Supply	190,993,505.00	164,750,804.00
Education	685,210,268.00	654,036,373.00
Medical & Health	210,585,661.00	200,255,321.00
Agriculture and Natural Resources	36,385,192.00	36,291,527.00
Works and Housing	67,467,103.00	55,653,878.00
Traditional Office	90,930,777.00	70,208,031.00
Social /Community Development	74,009,088.00	61,322,023.00
Capital Expenditure	490,527,791.00	100,604,313.00
Total Expenditure	2,082,948,708.00	1,490,440,830.00
Surplus/(deficits)	26,550,976.00	1,922,220.00

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **Statutory Allocation:-** Our examination on the accounts of Kazaure Local Government Council indicated that, Two Billion, Ninety Three Million, Seven Hundred and Forty Two Thousand, Five Hundred and Twelve Naira (N2,093,742,512) only was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. This represents 97.29% of the estimated amount of Two billion, one hundred and fifty two million naira. (N2,152,000,000.00)

b) **Internally Generated Revenue:-** A sum of Fifteen Million, Seven Hundred and Fifty Seven Thousand, One Hundred and Seventy Two Naira only (N15, 757,172.00) was received by the Local Government as Internal Revenue for the period.

Recommendation:- There is urgent need for the Council to bridge the gap between actual and budgeted collections by exploring the various sources available.

c) **Bank Reconciliation Statements:-** We observed that the five Bank accounts belonging to the Council with Unity Bank Plc and Polaris bank have not been reconciled during the period.

Recommendation:- The Local Government should prepare Bank reconciliation statement for all the accounts at the end of every month.

d) **Budget performance:-** The overall budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,906,655,000.00	2,014,181,341.00	107,526,341.00	105.63%
CAPITAL REVENUE.	270,000,000.00	95,318,343.00	(174,681,657.00)	35.30%
TOTAL REVENUE.	2,176,655,000.00	2,109,499,684.00	(67,155,316.00)	96.91%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,578,675,000.00	1,592,420,917.00	13,545,917.00	100.85%
CAPITAL EXPENDITURE.	600,655,000.00	490,527,791.00	110,127,209.00	81.66%
TOTAL EXPENDITURE.	2,179,330,000.00	2,082,948,708.00	96,581,292.00	95.56%

i) **Total Revenue:-** A detailed analysis shows that, a sum of Two Billion, One Hundred and Nine Million, Four Hundred and Ninety Nine Thousand, Six Hundred and Eighty Four Naira only (N2,109,499,684) was received as total revenue from Federation Account and Internally Generated Revenue representing 96.91% which is commendable

ii) **Recurrent Expenditure:-** Audit examination shows that the Recurrent Expenditure incurred during the year under review was One Billion, Five Hundred and Ninety Two Million, Four Hundred and Twenty Thousand, Nine Hundred and Seventeen Naira Only (N1,592,420,917) only comprising of both Personnel and Overhead costs.

iii) **Capital Expenditure:-** A total of Four Hundred and Ninety Million, Five Hundred and Twenty Seven Thousand, Seven Hundred and Ninety One Naira Only (N490,527,791) was incurred as Capital Expenditure which represents 81.66% of the budgeted sum of Six hundred million, six hundred and fifty five thousand naira (N600,655,000.00).

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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

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.



AMINU SHEHU

Treasurer

Date: 18th October, 2019

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

In our opinion, these financial statements fairly reflect the financial position of Kiri Kasamma Local Government as at 31st December 2018 and its operations for the year ended on the date.



AMINU SHEHU

Treasurer

Date: 18th October, 2019



HON. SALISU GARBA KUBAYO

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
KIRI-KASAMMA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	KIRIKASSAMA	KIRIKASAMMA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,835,843,685.00	1,355,417,324.00
Capital Receipts	200,382,586.00	188,434,011.00
Internally Generated Rev (IGR)	8,648,022.00	2,398,601.00
Total Receipts	2,044,874,293.00	1,546,249,936.00
PAYMENTS :		
Office Of The Chairman	50,525,466.00	18,246,971.00
Office Of The Secretary	50,367,028.00	40,859,711.00
The Council	41,593,389.00	16,408,173.00
Personal Management	60,236,686.00	49,920,209.00
Finance And Supply	165,725,929.00	149,596,048.00
Education	760,982,170.00	741,936,272.00
Medical And Health	134,853,718.00	125,296,249.00
Agriculture & Natural Resources	28,139,925.00	42,625,606.00
Works And Housing	75,754,009.00	66,213,026.00
Traditional Office Holders	96,646,742.00	73,457,772.00
Social And Community Dev.	76,038,609.00	59,957,252.00
Total Payments	1,540,863,671.00	1,384,517,289.00
Net Cash Flow From Operating Activities	504,010,622.00	161,732,647.00
Capital Expenditure	483,648,196.00	139,979,844.00
Net Cash Flow From Invest. Activities	20,362,426.00	21,752,803.00
Advances/Proceed From Loan	5,101,000.00	(5,101,000.00)
Deposit/Repayment of Loans	2,896,581.00	91,734.00
Bank Overdraft	-	241.00
Cash Flow From Financing Activities	7,997,581.00	(5,009,507.00)
Net Increase /Decrease in cash & its Equivalent	28,360,007.00	16,743,296.00
Cash & Equivalent at 01/01/2018	17,226,624.00	483,328.00
Cash & Equivalent at 31/12/2018	45,586,631.00	17,226,624.00

STATEMENT NO. 2
KIRI-KASAMMA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
	N	N	N	N
ASSETS EMPLOYED				
CURRENT ASSETS				
Cash & Bank Balance	45,586,631.00		17,226,624.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		45,586,631.00		17,226,624.00
NON CURRENT ASSETS:				
Investment	-			
Advance	12,137,760.00		17,238,760.00	
Total Non C/Assets		12,137,760.00		17,238,760.00
Total Assets		57,724,391.00		34,465,384.00
LESS LIABILITIES:				
Deposit	53,115,067.00		50,218,486.00	
Loan Overdraft	-			
NONCURRENT LIABILITIES:		53,115,067.00		50,218,486.00
Public Fund Creditors				
TOTAL LIABILITIES		53,115,067.00		50,218,486.00
Net Assets		4,609,324.00	-	15,753,102.00

STATEMENT NO.3
KIRI-KASAMMA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	KIRI-KASAMMA Actual Year 2018 N	KIRI-KASAMMA Actual Year 2017 N
REVENUE		
Statutory Receipt	1,835,843,685.00	1,355,417,324.00
Capital Receipts	200,382,586.00	188,434,011.00
Taxes	-	-
Rate	110,000.00	110,000.00
Local Licenses and Fees	6,965,022.00	1,372,351.00
Commercial Undertaking	1,193,000.00	895,250.00
Rent of LGA Properties	380,000.00	21,000.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	-	-
Total Revenue	2,044,874,293.00	1,546,249,936.00
Less Expenditure		
Office of the Chairman	50,525,466.00	18,246,971.00
Office of the Secretary	50,367,028.00	40,859,711.00
The Council	41,593,389.00	16,408,173.00
Personnel Management	60,236,686.00	49,920,209.00
Finance and Supply	165,725,929.00	149,596,048.00
Education	760,982,170.00	741,936,272.00
Medical & Health	134,853,718.00	125,296,249.00
Agriculture and Natural Resources	28,139,925.00	42,625,606.00
Works and Housing	75,754,009.00	66,213,026.00
Traditional Office	96,646,742.00	73,457,772.00
Social /Community Development	76,038,609.00	59,957,252.00
Capital Expenditure	483,648,196.00	139,979,844.00
Total Expenditure	2,024,511,867.00	1,524,497,133.00
Surplus/(deficits)	20,362,426.00	21,752,803.00

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **Statutory Allocation:** - Audit examination of the accounts of Kiri Kasamma Local Government Council revealed that a sum of Two Billion, and Thirty Six Million, Two Hundred and Twenty Six Thousand Two Hundred and seventy One Naira only (2,036,226,271) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account representing 91.84% of the estimated amount of Two billion, two hundred and seventeen million naira only (N2, 217,000,000.00).

b) **Internally Generated Revenue:** - A total sum of Eight Million, Six Hundred and Forty Eight Thousand and Twenty Two Naira only (N8, 648,022.00) was realized by the Local Government as Internally Generated Revenue (IGR). We noted that, there were delays in taking the collections to the bank which may result to losses by the Council.

Recommendations: It is recommended that, the Council should ensure that all cash received are lodged in to the Local Government Bank account immediately to avoid pilferages, theft and loss.

c) **Bank Reconciliation Statements:** - We have observed that, the four Bank accounts operated by the Council with Unity Bank Plc, UBA Plc, Skye Bank Plc and Keystone Plc have not been reconciled during the period.

Recommendation: - The Local Government should prepare Bank reconciliation statement for all the bank accounts for the period under review.

d) **Budget performance:** The overall budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENT %
REVENUE				
RECURRENT REVENUE.	1,708,605,000.00	1,844,491,707.00	135,886,707.00	107.95%
CAPITAL REVENUE.	520,000,000.00	200,382,586.00	(319,617,414.00)	38.53%
TOTAL REVENUE.	2,228,605,000.00	2,044,874,293.00	(183,730,707.00)	91.75%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,445,783,000.00	1,540,863,671.00	(95,080,671.00)	106.57%
CAPITAL EXPENDITURE.	746,234,000.00	483,648,196.00	262,585,804.00	64.81%
TOTAL EXPENDITURE.	2,192,017,000.00	2,024,511,867.00	167,505,133.00	92.35%

¶ **Total Revenue:-** Our analysis shows that a sum of Two Billion, and Forty Four Million, Eight Hundred and Seventy Four Thousand, Two Hundred and Ninety Three Naira only (N2,044,874,293.00) was received as revenue from Federation Account and Internally Generated Revenue representing 91.75%.

¶ **Recurrent Expenditure:** - Audit examination revealed that a total Recurrent Expenditure incurred during the year under review was One Billion, Five Hundred and Forty Million, Eight Hundred and sixty Three Thousand, Six Hundred and Seventy One Naira (N1, 540,863,671.00) which comprises of Personnel and Overhead costs.

¶ **Capital Expenditure:** - A total of Four Hundred and Eighty Three million, Six Hundred and Forty Eight Thousand, One Hundred and Ninety Six Naira Only (N483, 648,196) was incurred as Capital Expenditure which represents 64.81% of the budgeted amount of Seven hundred and forty six million, two hundred and thirty four thousand naira (N746, 234,000.00).

Recommendation: - Efforts should be made to curtail over spending on Recurrent Expenditure and shift the same to Capital Expenditure in order to improve the economic and social well-being of the 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, 2019

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 2018 and its operations for the year ended on the date.



ADO BASIRU

Treasurer

Date: 18th October, 2019



HON. ISYAKU ADAMU

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
KIYAWA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	KIYAWA	KIYAWA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,914,008,773.00	1,355,317,662.00
Capital Receipts	226,537,294.00	167,094,519.00
Internally Generated Rev (IGR)	10,592,057.00	11,734,234.00
Total Receipts	2,151,138,124.00	1,534,146,415.00
PAYMENTS :		
Office Of The Chairman	61,217,548.00	19,199,779.00
Office Of The Secretary	41,357,079.00	32,935,603.00
The Council	35,450,220.00	17,718,378.00
Personal Management	94,260,830.00	67,298,725.00
Finance And Supply	239,194,456.00	162,162,029.00
Education	451,994,454.00	443,177,744.00
Medical And Health	168,831,153.00	130,423,393.00
Agriculture & Natural Resources	37,978,376.00	28,397,373.00
Works And Housing	104,412,644.00	70,813,171.00
Traditional Office Holders	98,754,401.00	77,342,127.00
Social And Community Dev.	69,924,106.00	47,825,093.00
Total Payments	1,403,375,267.00	1,097,293,415.00
Net Cash Flow From Operating Activities	747,762,857.00	436,853,000.00
Capital Expenditure	703,543,906.00	405,584,842.00
Net Cash Flow From Invest. Activities	44,218,951.00	31,268,158.00
Advances/Proceed From Loan	(73,559.00)	(5,055,340.00)
Deposit/Repayment of Loans	(2,307,135.00)	(851,864.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	(2,380,694.00)	(5,572,094.00)
Net Increase /Decrease in cash & its Equivalent	41,838,257.00	25,696,064.00
Cash & Equivalent at 01/01/2018	35,151,749.00	9,455,685.00
Cash & Equivalent at 31/12/2018	76,990,006.00	35,151,749.00

STATEMENT NO. 2
KIYAWA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	76,990,006.00		35,151,749.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		76,990,006.00		35,151,749.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	46,897,085.00		46,823,526.00	
Total Non C/Assets		46,897,085.00		46,823,526.00
Total Assets		123,887,091.00		81,975,275.00
LESS LIABILITIES:				
Deposit	80,003,250.00		82,310,385.00	
Loan Overdraft	-			-
NONCURRENT LIABILITIES:		80,003,250.00		82,310,385.00
Public Fund Creditors				
TOTAL LIABILITIES		80,003,250.00		82,310,385.00
Net Assets		43,883,841.00		(335,110.00)
		123,887,091.00		81,975,275.00

STATEMENT NO.3
 KIAWA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
 STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
 FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	KIYAWA Actual Year 2018 N	KIYAWA Actual Year 2017 N
REVENUE		
Statutory Receipt	1,914,008,773.00	1,355,317,662.00
Capital Receipts	226,537,294.00	167,094,519.00
Taxes	-	-
Rate	400,400.00	514,930.00
Local Licenses and Fees	3,911,487.00	5,350,405.00
Commercial Undertaking	5,769,724.00	4,816,368.00
Rent of LGA Properties	276,923.00	205,700.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	233,523.00	846,831.00
Total Revenue	2,151,138,124.00	1,534,146,415.00
Less Expenditure		
Office of the Chairman	61,217,548.00	19,199,779.00
Office of the Secretary	41,357,079.00	32,935,603.00
The Council	35,450,220.00	17,718,378.00
Personnel Management	94,260,830.00	67,298,725.00
Finance and Supply	239,194,456.00	162,162,029.00
Education	451,994,454.00	443,177,744.00
Medical & Health	168,831,153.00	130,423,393.00
Agriculture and Natural Resources	37,978,376.00	28,397,373.00
Works and Housing	104,412,644.00	70,813,171.00
Traditional Office	98,754,401.00	77,342,127.00
Social /Community Development	69,924,106.00	47,825,093.00
Capital Expenditure	703,543,906.00	405,584,842.00
Total Expenditure	2,106,919,173.00	1,502,878,257.00
Surplus/(deficits)	44,218,951.00	31,268,158.00

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **Statutory Allocation:-** The examination of the accounts of Kiyawa Local Government Council revealed that, a total of Two Billion, One Hundred and Forty Million, Five Hundred and Forty Six Thousand, and Sixty Seven Naira only (N2,140,546,067.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account . This represents 108.34% of the estimated amount of One billion, nine hundred and seventy four million, nine hundred and twenty thousand naira only (N1, 974,920,000.00) which is very favourable.

b) **Internally Generated Revenue:** - A sum of Ten Million, Five Hundred and Ninety Two Thousand and Fifty Seven Naira only (N10, 592,057) was realized by the Local Government as Internally Generated Revenue (IGR). We noted that there were delays in lodging of monies collected by the Revenue collection unit.

Recommendation: - Monies collected should immediately be taken to banks as provided in the relevant rules and regulations.

c) **Bank Reconciliation Statements:-**It was observed that, the Six Bank accounts operated by the Council with Unity Bank Plc, FCMB Plc, Diamond Bank Plc, Eco Bank Plc, Bank PHB and Zenith Bank Plc have not been reconciled. Also no transaction was carried out in three (3) of the said accounts indicating that they are dormant

Recommendation: - We recommend that the Council should ensure that all dormant bank accounts are closed, while bank reconciliation statement should be prepared on those accounts that are currently active at the end of every month.

d) **Budget performance:-** The budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,714,920,000.00	1,924,600,830.00	209,680,830.00	112.18%
CAPITAL REVENUE	260,000,000.00	226,537,294.00	(33,462,706.00)	87.12%
TOTAL REVENUE.	1,974,920,000.00	2,151,138,124.00	176,218,124.00	108.92%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,208,916,000.00	1,403,375,267.00	(194,459,267.00)	116.08%
CAPITAL EXPENDITURE.	789,525,000.00	703,543,906.00	85,981,094.00	89.10%
TOTAL EXPENDITURE.	1,998,441,000.00	2,106,919,173.00	(108,478,173.00)	105.58%

i) **Total Revenue:-** A sum of Two Billion, One Hundred and Fifty One Million, One Hundred Thirty Eighty Thousand, One Hundred and Twenty Four Naira only (N2,151,138,124) was received as total Revenue from Federation Account and Internally Generated Revenue representing 108.92%.

ii) **Recurrent Expenditure:-** Total Recurrent Expenditure incurred during the year under review was One Billion, Four Hundred and Three Million, Three hundred and Seventy Five Thousand, Two Hundred and Sixty Seven Naira Only (N1,403,375,267.00) only comprising of Personnel and Overhead costs.

iii) **Capital Expenditure:-** A total of Seven Hundred and Three Million, Five Hundred and Forty Three Thousand, Nine Hundred and Six Naira (N703,543,906.00) only was incurred as Capital Expenditure which represents 89.10% of the budgeted sum of Seven hundred and eighty nine million, five hundred and twenty five thousand naira (N789,525,000) during the period under review.

Recommendation: - Efforts should be made to reduce much spending on Recurrent Expenditure and use the same for Capital Projects.

MAIGATARI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

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

YUSUF MUHD

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.


Signature

YUSUF MUHD

Treasurer

Date: 18th October, 2019


Signature

HON SANI DAHIRU

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
 MAIGATARI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER,2018

LOCAL GOVT COUNCIL	MAIGATARI	MAIGATARI
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,924,309,199.00	1,348,433,870.00
Capital Receipts	67,383,045.00	101,554,156.00
Internally Generated Rev (IGR)	22,834,343.00	33,639,364.00
Total Receipts	2,014,526,587.00	1,483,627,390.00
PAYMENTS :		
Office Of The Chairman	47,155,103.00	14,514,514.00
Office Of The Secretary	46,502,895.00	52,526,653.00
The Council	26,877,091.00	20,322,686.00
Personal Management	122,958,309.00	69,972,396.00
Finance And Supply	183,081,684.00	158,839,637.00
Education	510,747,051.00	499,643,639.00
Medical And Health	206,101,286.00	206,366,975.00
Agriculture & Natural Resources	58,245,451.00	48,433,368.00
Works And Housing	64,778,681.00	57,563,112.00
Traditional Office Holders	99,703,238.00	75,498,372.00
Social And Community Dev.	61,750,865.00	60,635,821.00
Total Payments	1,427,901,654.00	1,264,317,173.00
Net Cash Flow From Operating Activities	586,624,933.00	219,310,217.00
Capital Expenditure	568,761,223.00	201,561,123.00
Net Cash Flow From Invest. Activities	17,863,710.00	17,749,094.00
Advances/Proceed From Loan	15,042,348.00	9,394,097.00
Deposit/Repayment of Loans	16,249,293.00	(124,574.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	31,291,641.00	(9,518,671.00)
Net Increase /Decrease in cash & its Equivalent	49,155,351.00	8,230,423.00
Cash & Equivalent at 01/01/2018	21,468,165.00	13,237,723.00
Cash & Equivalent at 31/12/2018	70,623,516.00	21,468,165.00

STATEMENT NO. 2
 MAIGATARI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
 STATEMENT OF FINANCIAL POSITION
 AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	70,623,516.00		21,468,165.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		70,623,516.00		21,468,165.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	20,531,937.00		35,574,285.00	
Total Non C/Assets		20,531,937.00		35,574,285.00
Total Assets		91,155,453.00		57,042,450.00
LESS LIABILITIES:				
Deposit	65,757,014.00		49,507,721.00	
Loan Overdraft	-			-
NONCURRENT LIABILITIES:		65,757,014.00		49,507,721.00
Public Fund Creditors				
TOTAL LIABILITIES		65,757,014.00		49,507,721.00
Net Assets		25,398,439.00		7,534,729.00
		91,155,453.00		57,042,450.00

STATEMENT NO.3
 MAIGATARI LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
 STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
 FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	MAIGATARI Actual Year 2018 N	MAIGATARI Actual Year 2017 N
REVENUE		
Statutory Receipt	1,924,309,199.00	1,348,433,870.00
Capital Receipts	67,383,045.00	101,554,156.00
Taxes	-	-
Rate	240,000.00	950,000.00
Local Licenses and Fees	9,590,218.00	9,205,815.00
Commercial Undertaking	12,684,125.00	21,735,429.00
Rent of LGA Properties	320,000.00	12,000.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	-	1,736,120.00
Total Revenue	2,014,526,587.00	1,483,627,390.00
Less Expenditure		
Office of the Chairman	47,155,103.00	14,514,514.00
Office of the Secretary	46,502,895.00	52,526,653.00
The Council	26,877,091.00	20,322,686.00
Personnel Management	122,958,309.00	69,972,396.00
Finance and Supply	183,081,684.00	158,839,637.00
Education	510,747,051.00	499,643,639.00
Medical & Health	206,101,286.00	206,366,975.00
Agriculture and Natural Resources	58,245,451.00	48,433,368.00
Works and Housing	64,778,681.00	57,563,112.00
Traditional Office	99,703,238.00	75,498,372.00
Social /Community Development	61,750,865.00	60,635,821.00
Capital Expenditure	568,761,223.00	201,561,123.00
Total Expenditure	1,996,662,877.00	1,465,878,296.00
Surplus/(deficits)	17,863,710.00	17,749,094.00

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **STATUTORY ALLOCATIONS:-** A sum of One Billion, Nine Hundred and Ninety One Million, Six Hundred and Ninety Two Thousand, Two Hundred and Forty Four Naira Only (N1, 991,692,244) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account by the Council during the period. The amount represents 94.66% of the estimated amount of Two billion, one hundred and four million naira (N2, 104,000,000.00).

b) **Internally Generated Revenue:-** Within the financial year ended 31ST December, 2018, the total of Twenty Two Million, Eight Hundred and Thirty Four Thousand, Three Hundred and Forty Three Naira only (N22,834,343) was realized by the Local Government as Internally Generated Revenue (IGR). The amount is less than the over thirty three million naira (33,000,000.00) generated last year

Recommendation:- The Local Government having one of the biggest market in the State is expected to generate much more as such the Council should investigate reason for the decrease.

c) **Bank Reconciliation Statements:-** It has been observed that the Four Bank accounts operated by the Council with Unity Bank Plc, have not been reconciled contrary to the provision of Financial Memoranda chapter 19 :23 & 24

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

c) **Budget Performance:-** The budget performance for the year ended 31ST December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVEVENUE.	1,840,240,000.00	1,947,143,542.00	106,903,542.00	99.89%
CAPITAL REVENUE.	302,000,000.00	67,383,045.00	(234,616,955.00)	22.31%
TOTAL REVENUE.	2,142,240,000.00	2,014,526,587.00	(127,713,413.00)	94.03%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,429,377,202.00	1,427,901,654.00	1,475,548.00	99.89%
CAPITAL EXPENDITURE.	731,783,000.00	568,761,223.00	163,021,777.00	77.72%
TOTAL EXPENDITURE.	2,161,160,202.00	1,996,662,877.00	164,497,325.00	92.38%

i) **Total Revenue:-** From the above table a detail analysis shows that a total sum of Two Billion, Fourteen Million, Five Hundred and Twenty Six Thousand, Five Hundred and Eighty Seven Naira only (N2,014,526,587) was received as total revenue from federation account and internal generated revenue representing 94.03%.

ii) **Recurrent Expenditure:-** Audit examination revealed that the total Recurrent Expenditure incurred during the year under review was One Billion Four Hundred and Twenty Seven Million Nine Hundred and One Thousand Six Hundred and Fifty Four Naira (N1, 427, 901,654) only. This comprises of Personnel and Overhead costs.

iii) **Capital Expenditure:-** A total of Five Hundred and Sixty Eight Million, Seven Hundred and Sixty One Thousand, Two Hundred and Twenty Three Naira only (N568,761,223.00) was incurred as Capital Expenditure which represents 77.72% of the budgeted amount of Seven hundred and thirty one million, seven hundred and eighty three thousand naira only (N731,783,000) by the Local Government.

Recommendation:- t is recommended that, effort should be made to curtail much spending on Recurrent Expenditure and shift the same to Capital Projects.

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, 2019

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

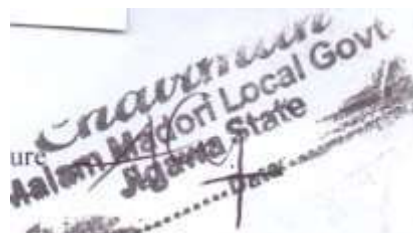
In our opinion, these financial statements fairly reflect the financial position of Malam Madori Local Government as at 31st December 2018 and its operations for the year ended on the date.



BASHARI IDRIS

Treasurer

Date: 18th October, 2019



HON. USAINI UMARU

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
MALLAM -MADORI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	MMR	MMR
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,820,206,342.00	1,397,270,584.00
Capital Receipts	257,349,643.00	165,912,436.00
Internally Generated Rev (IGR)	10,899,360.00	7,307,029.00
Total Receipts	2,088,455,345.00	1,570,490,049.00
PAYMENTS :		
Office Of The Chairman	50,407,928.00	13,557,889.00
Office Of The Secretary	11,869,904.00	8,342,841.00
The Council	35,655,220.00	11,428,725.00
Personal Management	86,415,976.00	65,046,803.00
Finance And Supply	177,805,768.00	131,472,310.00
Education	871,903,384.00	870,019,658.00
Medical And Health	147,457,473.00	129,780,805.00
Agriculture & Natural Resources	37,439,388.00	35,948,084.00
Works And Housing	54,383,215.00	57,516,147.00
Traditional Office Holders	93,955,809.00	71,179,425.00
Social And Community Dev.	68,069,634.00	59,907,711.00
Total Payments	1,635,363,699.00	1,454,200,398.00
Net Cash Flow From Operating Activities	453,091,646.00	116,289,651.00
Capital Expenditure	435,466,858.00	126,681,513.00
Net Cash Flow From Invest. Activities	17,624,788.00	-10,391,862.00)
Advances/Proceed From Loan	(1,347,154.00)	(9,155,218.00)
Deposit/Repayment of Loans	64,375.00	(403,401.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	(1,282,779.00)	(9,558,619.00)
Net Increase /Decrease in cash & its Equivalent	16,342,009.00	(833,243.00)
Cash & Equivalent at 01/01/2018	481,496.00	1,314,739.00
Cash & Equivalent at 31/12/2018	16,823,505.00	481,496.00

STATEMENT NO. 2
MALLAM - MADORI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
	N	N	N	N
ASSETS EMPLOYED				
CURRENT ASSETS				
Cash & Bank Balance	16,823,505.00		481,496.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		16,823,505.00		481,496.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	6,393,686.00		5,046,532.00	
Total Non C/Assets		6,393,686.00		5,046,532.00
Total Assets		23,217,191.00		5,528,028.00
LESS LIABILITIES:				
Deposit	45,538,764.00		45,474,389.00	
Loan Overdraft	-			-
NONCURRENT LIABILITIES:		45,538,764.00		45,474,389.00
Public Fund Creditors				
TOTAL LIABILITIES		45,538,764.00		45,474,389.00
Net Assets		(22,321,573.00)		(39,946,361.00)
		23,217,191.00		5,528,028.00

STATEMENT NO.3
MALLAM - MADORI LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	MMR Actual Year 2018 N	MMR Actual Year 2017 N
REVENUE		
Statutory Receipt	1,820,206,342.00	1,397,270,584.00
Capital Receipts	257,349,643.00	165,912,436.00
Taxes	-	-
Rate	330,000.00	720,000.00
Local Licenses and Fees	6,246,323.00	3,712,700.00
Commercial Undertaking	3,632,785.00	2,874,329.00
Rent of LGA Properties	-	-
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	690,252.00	-
Total Revenue	2,088,455,345.00	1,570,490,049.00
Less Expenditure		
Office of the Chairman	50,407,928.00	13,557,889.00
Office of the Secretary	11,869,904.00	8,342,841.00
The Council	35,655,220.00	11,428,725.00
Personnel Management	86,415,976.00	65,046,803.00
Finance and Supply	177,805,768.00	131,472,310.00
Education	871,903,384.00	870,019,658.00
Medical & Health	147,457,473.00	129,780,805.00
Agriculture and Natural Resources	37,439,388.00	35,948,084.00
Works and Housing	54,383,215.00	57,516,147.00
Traditional Office	93,955,809.00	71,179,425.00
Social /Community Development	68,069,634.00	59,907,711.00
Capital Expenditure	435,466,858.00	126,681,513.00
Total Expenditure	2,070,830,557.00	1,580,881,911.00
Surplus/(deficits)	17,624,788.00	(10,391,862.00)

MALAM MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA
STATE DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

- a) **Statutory Allocation:-** Audit examination of the accounts of Malam Madori Local Government Council revealed that a sum of Two Billion, Seventy Seven Million, Five Hundred and Fifty Five Thousand, Nine Hundred and Eighty Five Naira only (N2,077,555,985.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount received represents 103.25% of the estimated amount of Two billion and twelve million naira (N2, 012,000,000).
- b) **Internally Generated Revenue:-** Within the financial year ended 31st December, 2018 a sum of Ten Million, Eight Hundred and Ninety Nine Thousand, Three Hundred and Sixty Naira only (N10,899,360.00) was received by the Local Government as Internally Generated Revenue (IGR).

Recommendation:- The Local Government should explore other sources of Internal Revenue so as to boost the Revenue derive

- c) **Bank Reconciliation Statements:-** It was observed that the Local Government Council does not prepare bank Reconciliation Statements for all the three Bank accounts with Unity Bank Plc, U.B.A. Plc, and Access Bank Plc contrary to the provision of Financial Memoranda chapter 19 : 23 & 24

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

- d) **Budget performance:** The budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,673,405,000.00	1,831,105,702.00	157,700,702.00	109.42%
CAPITAL REVENUE.	370,000,000.00	257,349,643.00	(112,650,357.00)	69.63%
TOTAL REVENUE.	2,043,405,000.00	2,088,455,345.00	(45,050,345.00)	102.20%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,536,621,000.00	1,635,363,699.00	(98,742,699.00)	10.42%
CAPITAL EXPENDITURE.	507,327,000.00	435,466,858.00	71,860,142.00	85.83%
TOTAL EXPENDITURE.	2,043,948,000.00	2,070,830,557.00	(26,882,557.00)	101.13%

i) **Total Revenue:-** From the above table, detailed analysis shows that, a total sum of Two Billion, Eighty Eight Million, Four Hundred and Fifty Five Thousand, Three Hundred and Forty Five Naira only (N2,088,455,345.00) was received as total revenue from Federation Account and Internally Generated Revenue which represents 103.26% of the budgeted amount.

ii) **Recurrent Expenditure:** - The total Recurrent Expenditure incurred during the year under review was One Billion, Six Hundred and Thirty Five Million, Three Hundred and Sixty Three Thousand, Six Hundred and Ninety Nine Naira (N1, 635,363,699) only comprising of Personnel and Overhead costs.

iii) **Capital Expenditure:** - A total of Four Hundred and Thirty Five Million, Four Hundred and Sixty Six Thousand, Eight Hundred and Fifty Eight Naira Only (N435, 466,858.00) was incurred as Capital Expenditure which represents 85. 83% of the budgeted amount of Five hundred and seven million, three hundred and twenty seven thousand naira (N507, 327,000) in respect of the council.

Recommendation: - We urge the Local Government Council to reduce much spending on Recurrent Expenditure and shift the same to Capital Projects in order to improve the economic and social well-being of the community.

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.


Signature

AHMED ADO

Treasurer

Date: 18th October, 2019

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.

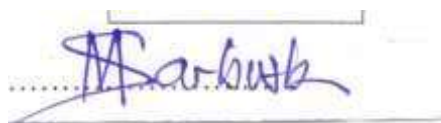
In our opinion, these financial statements fairly reflect the financial position of Miga Local Government as at 31st December 2018 and its operations for the year ended on the date.


Signature

AHMED ADO

Treasurer

Date: 18th October, 2019



HON. MUHD AGUFA ABUBAKAR

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
MIGA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	MIGA	MIGA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,706,445,048.00	1,141,027,318.00
Capital Receipts	191,948,240.00	119,519,279.00
Internally Generated Rev (IGR)	1,404,250.00	13,282,107.00
Total Receipts	1,899,797,538.00	1,273,828,704.00
PAYMENTS :		
Office Of The Chairman	43,094,864.00	21,167,844.00
Office Of The Secretary	17,106,863.00	15,939,569.00
The Council	55,233,029.00	11,317,642.00
Personal Management	105,252,154.00	63,586,173.00
Finance And Supply	154,419,398.00	145,196,378.00
Education	368,789,689.00	328,458,143.00
Medical And Health	179,896,056.00	116,021,170.00
Agriculture & Natural Resources	38,062,861.00	42,506,679.00
Works And Housing	57,783,518.00	59,657,942.00
Traditional Office Holders	86,493,452.00	64,716,345.00
Social And Community Dev.	71,766,278.00	52,267,058.00
Total Payments	1,177,898,162.00	920,834,943.00
Net Cash Flow From Operating Activities	721,899,376.00	352,993,761.00
Capital Expenditure	691,626,124.00	326,791,706.00
Net Cash Flow From Invest. Activities	30,273,252.00	26,202,055.00
Advances/Proceed From Loan	389,332.00	(7,920,622.00)
Deposit/Repayment of Loans	2,115,907.00	254,595.00
Bank Overdraft	-	-
Cash Flow From Financing Activities	2,505,239.00	(7,666,027.00)
Net Increase /Decrease in cash & its Equivalent	32,778,491.00	18,536,028.00
Cash & Equivalent at 01/01/2018	41,636,204.00	23,100,176.00
Cash & Equivalent at 31/12/2018	74,414,695.00	41,636,204.00

STATEMENT NO. 2
MIGA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
	N	N	N	N
ASSETS EMPLOYED				
CURRENT ASSETS				
Cash & Bank Balance	74,414,695.00		4,136,204.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		74,414,695.00		4,136,204.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	41,158,195.00		41,547,527.00	
Total Non C/Assets		41,158,195.00		41,547,527.00
Total Assets		115,572,890.00		45,683,731.00
LESS LIABILITIES:				
Deposit	19,702,929.00		17,587,022.00	
Loan Overdraft	-			-
NONCURRENT LIABILITIES:		19,702,929.00		17,587,022.00
Public Fund Creditors				
TOTAL LIABILITIES		19,702,929.00		17,587,022.00
Net Assets		95,869,961.00		28,096,709.00
		115,572,890.00		45,683,731.00

STATEMENT NO.3
MIGA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	MIGA Actual Year 2018 N	MIGA Actual Year 2017 N
REVENUE		
Statutory Receipt	1,706,445,048.00	1,141,027,318.00
Capital Receipts	191,948,240.00	119,519,279.00
Taxes	-	-
Rate	-	5,280,000.00
Local Licenses and Fees	90,000.00	2,810,457.00
Commercial Undertaking	1,266,784.00	1,726,650.00
Rent of LGA Properties	44,440.00	3,465,000.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	3,026.00	-
Total Revenue	1,899,797,538.00	1,273,828,704.00
Less Expenditure		
Office of the Chairman	43,094,864.00	21,167,844.00
Office of the Secretary	17,106,863.00	15,939,569.00
The Council	55,233,029.00	11,317,642.00
Personnel Management	105,252,154.00	63,586,173.00
Finance and Supply	154,419,398.00	145,196,378.00
Education	368,789,689.00	328,458,143.00
Medical & Health	179,896,056.00	116,021,170.00
Agriculture and Natural Resources	38,062,861.00	42,506,679.00
Works and Housing	57,783,518.00	59,657,942.00
Traditional Office	86,493,452.00	64,716,345.00
Social /Community Development	71,766,278.00	52,267,058.00
Capital Expenditure	691,626,124.00	326,791,706.00
Total Expenditure	1,869,524,286.00	1,247,626,649.00
Surplus/(deficits)	30,273,252.00	26,202,055.00

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

- a) **Statutory Allocation:-** The examination of the accounts of Miga Local Government Council revealed that, a sum of One Billion, Eight Hundred and Ninety Eight Million, Three Hundred and Ninety Three Thousand, Two Hundred and Eighty Eight Naira only (N1,898,393,288.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The total amount received represents 98.79% of the estimated amount of One billion, nine hundred and twenty three million, seventeen thousand naira (N1, 923,017,000.00).
- b) **Internally Generated Revenue:-** Within the year a sum of One Million, Four Hundred and Four Thousand, Two Hundred and Fifty Naira only (N1,404,250.00) was received by the Local Government as Internally Generated Revenue which is far less than the amount budgeted for the period

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

- c) **Bank Reconciliation Statements:-** It was observed that the Local Government Council has not prepared Bank Reconciliation Statements for all its Bank accounts which contradict the provisions of Financial Memoranda 19: 23 and 24.

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

- d) **Budget performance:-** The overall Budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE	1,733,017,000.00	1,707,849,298.00	(25,167,702.00)	98.54%
CAPITAL REVENUE.	190,000,000.00	191,948,240.00	1,948,240.00	101.02%
TOTAL REVENUE.	1,923,017,000.00	1,899,797,538.00	(23,219,462.00)	98.79%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,092,216,000.00	1,177,898,162.00	(85,682,162.00)	107.84%
CAPITAL EXPENDITURE.	872,259,000.00	691,626,124.00	180,632,876.00	79.29%
TOTAL EXPENDITURE.	1,964,475,000.00	1,869,524,286.00	94,950,714.00	95.16%

i) **Total Revenue:-** Our analysis shows that, a sum of One Billion, Eight Hundred and Ninety Nine Million, Seven Hundred and Ninety Seven Thousand, Five Hundred and Thirty Eight Naira only (N1,899,797,538.00) was received as total Revenue from Federation Account and Internal Generated Revenue which represents 98.79% of the budgeted amount.

ii) **Recurrent Expenditure:-** We noted that the total Recurrent Expenditure incurred during the year under review was One Billion, One Hundred and Seventy Seven Million, Eight Hundred and Ninety Eight Thousand, One Hundred and Sixty Two Naira (N1, 177,898,162.00) only for both Personnel and Overhead costs.

iii) **Capital Expenditure:-** A sum of Six Hundred and Ninety One Million, Six Hundred and Twenty Six Thousand, One Hundred and Twenty Four Naira Only (N691,626,124) was incurred as Capital Expenditure which represents 79.29% of the budgeted amount of Eight hundred and seventy two million, two hundred and fifty nine thousand naira (N872,259,000.00)

Recommendation:- The Council should reduce much spending on Recurrent Expenditure and use the surplus for Capital Projects.

RINGIM LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Responsibility for Financial Statement

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

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



BELLO ABDULKADIR

Treasurer

Date 18th October, 2019

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 2018 and its operations for the year ended on the date.



BELLO ABDULKADIR

Treasurer

Date 18th October, 2019



HON. ABDURRASHID ILLA RINGIM

Chairman

Date 18th October, 2019

RINGIM LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	RINGIM	RINGIM
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	2,087,447,561.00	1,582,556,527.00
Capital Receipts	114,310,885.00	169,446,464.00
Internally Generated Rev (IGR)	6,635,794.00	5,720,998.00
Total Receipts	2,208,394,240.00	1,757,723,989.00
PAYMENTS :		
Office Of The Chairman	50,980,941.00	29,483,034.00
Office Of The Secretary	28,442,886.00	24,809,505.00
The Council	35,167,352.00	26,779,401.00
Personal Management	97,672,449.00	90,526,384.00
Finance And Supply	169,774,075.00	177,597,889.00
Education	835,174,869.00	799,959,996.00
Medical And Health	146,771,540.00	170,871,861.00
Agriculture & Natural Resources	48,321,702.00	36,723,766.00
Works And Housing	73,502,782.00	72,884,427.00
Traditional Office Holders	104,523,885.00	65,615,103.00
Social And Community Dev.	67,703,377.00	105,246,970.00
Total Payments	1,658,035,858.00	1,600,498,336.00
Net Cash Flow From Operating Activities	550,358,382.00	157,225,653.00
Capital Expenditure	528,931,565.00	129,405,708.00
Net Cash Flow From Invest. Activities	21,426,817.00	27,819,945.00
Advances/Proceed From Loan	12,670,836.00	(16,221,542.00)
Deposit/Repayment of Loans	4,963.00	(5,873,700.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	12,675,799.00	(22,095,242.00)
Net Increase /Decrease in cash & its Equivalent	34,102,616.00	5,724,703.00
Cash & Equivalent at 01/01/2018	5,885,537.00	160,834.00
Cash & Equivalent at 31/12/2018	39,988,153.00	5,885,537.00

STATEMENT NO. 2
RINGIM LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	39,988,153.00		5,885,537.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		39,988,153.00		5,885,537.00
NON CURRENT ASSETS:				
Investment	0.00		0.00	
Advance	9,463,185.00		22,134,021.00	
Total Non C/Assets		9,463,185.00		22,134,021.00
Total Assets		49,451,338.00		28,019,558.00
LESS LIABILITIES:				
Deposit	32,977,177.00		32,919,618.00	
Loan Overdraft	-		52,596.00	
NONCURRENT LIABILITIES:		32,977,177.00		32,972,214.00
Public Fund Creditors				
TOTAL LIABILITIES		32,977,177.00		32,972,214.00
Net Assets		16,474,161.00		(4,952,656.00)
		49,451,338.00		28,019,558.00

STATEMENT NO.3
RINGIM LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	RINGIM Actual Year 2018 N	RINGIM Actual Year 2017 N
REVENUE		
Statutory Receipt	2,087,447,561.00	1,582,556,527.00
Capital Receipts	114,310,885.00	169,446,464.00
Taxes	-	-
Rate	120,000.00	320,000.00
Local Licenses and Fees	3,375,403.00	2,842,190.00
Commercial Undertaking	3,011,775.00	2,224,735.00
Rent of LGA Properties	-	242,000.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	128,616.00	92,073.00
Total Revenue	2,208,394,240.00	1,757,723,989.00
Less Expenditure		
Office of the Chairman	50,980,941.00	29,483,034.00
Office of the Secretary	28,442,886.00	24,809,505.00
The Council	35,167,352.00	26,779,401.00
Personnel Management	97,672,449.00	90,526,384.00
Finance and Supply	169,774,075.00	177,597,889.00
Education	835,174,869.00	799,959,996.00
Medical & Health	146,771,540.00	170,871,861.00
Agriculture and Natural Resources	48,321,702.00	36,723,766.00
Works and Housing	73,502,782.00	72,884,427.00
Traditional Office	104,523,885.00	65,615,103.00
Social /Community Development	67,703,377.00	105,246,970.00
Capital Expenditure	528,931,565.00	129,405,708.00
Total Expenditure	2,186,967,423.00	1,729,904,044.00
Surplus/(deficits)	21,426,817.00	27,819,945.00

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **Statutory Allocation:** - Examination of the accounts of Ringim Local Government Council revealed that, the sum of Two Billion, Two Hundred and One Million, Seven Hundred and Fifty Eight Thousand, Four Hundred and Forty Six Naira only (N2, 201,758,446.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The total amount received represents 96.06% of the Budgeted amount of Two billion, two hundred and ninety two million naira (N2, 292,000,000.00).

b) **Internally Generated Revenue:-** Within the financial year ended 31st December, 2018 a sum of Six Million, Six Hundred and Thirty Five Thousand, Seven Hundred and Ninety Four Naira only (N6,635,794.00) was realized by the Local Government as Internally Generated Revenue (IGR). We noted that there were delays in lodging of cash collected, which indicates non-compliance with laid down Regulations.

Recommendation:- The Local Government should improve sources of Internal Revenue and ensure prompt lodgement of all monies collected.

c) **Bank Reconciliation Statements:-** We have observed that, the six Bank accounts operated by the Council at Unity Bank Plc, Zenith Bank Plc, First Bank Plc, Saving & Loans, Keystone Bank Plc and Main Street Bank Plc, have not been reconciled while three of the bank accounts were dormant.

Recommendation:- The Council should ensure the activation or closure of all dormant Bank Accounts and all the remaining Bank Accounts be reconciled accordingly.

d) **Budget performance:-** The overall budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	VAR %
REVENUE				
RECURRENT REVENUE.	1,996,630,000.00	2,094,083,355.00	97,453,335.00	104.88%
CAPITAL REVENUE.	310,000,000.00	114,310,885.00	(195,689,115.00)	36.87%
TOTAL REVENUE.	2,306,630,000.00	2,208,394,240.00	(98,235,760.00)	95.74%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,681,067,000.00	1,658,035,858.00	23,031,142.00	98.62%
CAPITAL EXPENDITURE.	626,132,000.00	528,931,565.00	91,200,435.00	84.47%
TOTAL EXPENDITURE.	2,307,199,000.00	2,186,967,423.00	120,231,577.00	109.83%

i) **Total Revenue:-** From the above table a detail analysis shows that a total of Two Billion, Two Hundred and Eight Million, Three Hundred and Ninety Four Thousand, Two Hundred and Forty Naira only (N2,208,394,240.00) was received as Revenue from Federation Account and Internally Generated Revenue representing 95.74%.

ii) **Recurrent Expenditure:** - Audit examination revealed that the total Recurrent Expenditure incurred during the year under review was One Billion, Six Hundred and Fifty Eight Million, Thirty Five Thousand, Eight Hundred and Fifty Eight Naira Only (N1, 658,035,858.00) only for Personnel and Overhead costs.

iii) **Capital Expenditure:** - A sum of Five Hundred and Twenty Eight Million, Nine Hundred and Thirty One Thousand, Five Hundred and Sixty Five Naira only (N528, 931,565.00) was incurred as Capital Expenditure representing 84.47% of the budgeted amount of Six and twenty six million, one hundred and thirty two thousand naira (N626,132,000.00).

Recommendation: - Efforts should be made to curtail over spending on Recurrent Expenditure and shift the same to Capital Projects.

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.



BALARABE ISA

Treasurer

Date: 18th October, 2019

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.

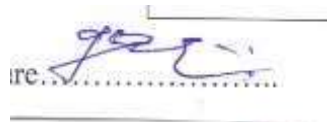
In our opinion, these financial statements fairly reflect the financial position of Roni Local Government as at 31st December 2017 and its operations for the year ended on the date.



BALARABE ISA

Treasurer

Date: 18th October, 2019



HON. SALISU SANI RONI

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
RONI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	RONI	RONI
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,513,113,224.00	1,079,704,836.00
Capital Receipts	138,951,199.00	123,585,632.00
Internally Generated Rev (IGR)	3,015,227.00	3,266,726.00
Total Receipts	1,655,079,650.00	1,206,557,194.00
PAYMENTS :		
Office Of The Chairman	56,172,098.00	13,809,125.00
Office Of The Secretary	16,788,533.00	6,970,138.00
The Council	36,580,634.00	17,901,460.00
Personal Management	88,566,373.00	66,158,325.00
Finance And Supply	222,772,203.00	219,810,229.00
Education	398,539,324.00	374,624,328.00
Medical And Health	192,826,707.00	170,284,674.00
Agriculture & Natural Resources	47,939,462.00	40,443,041.00
Works And Housing	82,646,570.00	66,475,783.00
Traditional Office Holders	78,192,330.00	59,124,437.00
Social And Community Dev.	72,653,558.00	48,761,686.00
Total Payments	1,293,677,792.00	1,084,363,226.00
Net Cash Flow From Operating Activities	361,401,858.00	122,193,968.00
Capital Expenditure	356,276,572.00	110,249,326.00
Net Cash Flow From Invest. Activities	5,125,286.00	11,944,642.00
Advances/Proceed From Loan	354,556.00	7,692,857.00
Deposit/Repayment of Loans	539,439.00	(1,297,803.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	893,995.00	6,395,054.00
Net Increase /Decrease in cash & its Equivalent	6,091,281.00	5,549,588.00
Cash & Equivalent at 01/01/2018	28,593,645.00	23,044,057.00
Cash & Equivalent at 31/12/2018	34,612,926.00	28,593,645.00

STATEMENT NO. 2
RONI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
	N	N	N	N
ASSETS EMPLOYED				
CURRENT ASSETS				
Cash & Bank Balance	34,612,926.00		28,593,645.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		-		28,593,645.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	11,710,017.00		12,064,573.00	
Total Non C/Assets		46,322,943.00		12,064,573.00
Total Assets		46,322,943.00		40,658,218.00
LESS LIABILITIES:				
Deposit	43,793,857.00		43,254,418.00	
Loan Overdraft	-			
NONCURRENT LIABILITIES:		43,793,857.00		43,254,418.00
Public Fund Creditors				
TOTAL LIABILITIES		43,793,857.00		43,254,418.00
Net Assets		2,529,086.00		(2,596,200.00)
		46,322,943.00		40,658,218.00

STATEMENT NO.3
RONI LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	RONI Actual Year 2018 N	RONI Actual Year 2017 N
REVENUE		
Statutory Receipt	1,513,113,224.00	1,079,704,836.00
Capital Receipts	138,951,199.00	123,585,632.00
Taxes	-	-
Rate	150,000.00	340,000.00
Local Licenses and Fees	1,628,777.00	1,071,654.00
Commercial Undertaking	308,100.00	1,165,600.00
Rent of LGA Properties	-	350,000.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	928,350.00	339,472.00
Total Revenue	1,655,079,650.00	1,206,557,194.00
Less Expenditure		
Office of the Chairman	56,172,098.00	13,809,125.00
Office of the Secretary	16,788,533.00	6,970,138.00
The Council	36,580,634.00	17,901,460.00
Personnel Management	88,566,373.00	66,158,325.00
Finance and Supply	222,772,203.00	219,810,229.00
Education	398,539,324.00	374,624,328.00
Medical & Health	192,826,707.00	170,284,674.00
Agriculture and Natural Resources	47,939,462.00	40,443,041.00
Works and Housing	82,646,570.00	66,475,783.00
Traditional Office	78,192,330.00	59,124,437.00
Social /Community Development	72,653,558.00	48,761,686.00
Capital Expenditure	356,276,572.00	110,249,326.00
Total Expenditure	1,649,954,364.00	1,194,612,552.00
Surplus/(deficits)	5,125,286.00	11,944,642.00

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **Statutory Allocation:** - Audit examination of the accounts of Roni Local Government Council revealed that, the sum of One Billion, Six Hundred and Fifty Two Million, Sixty Four Thousand, Four Hundred and Twenty Three Naira only (N1, 652,064,423.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount received representing 83.77% of the approved estimate of One billion, nine hundred and seventy million naira (N1, 972,000,000.00).

b) **Internally Generated Revenue:**-The sum of Three Million, Fifteen Thousand, Two Hundred and Twenty Seven Naira only (N3,015,227.00) was received by the Local Government as Internally Generated Revenue (IGR) representing only 25.75% of the budgeted Internally Generated Revenue of Eleven million, seven hundred and seven thousand naira (N11,707,000.00).

Recommendation:- It was observed that was realized. This shows that there is serious weakness on IGR collections.

I recommended that, the council should improve ways of revenue collections in order to bridge the gap between actual and budgeted collections and to.

Recommendation: - The Local Government should avoid over dependence on Federal Allocations and explore other sources of Internal Revenue.

c) **Bank Reconciliation Statements:** - We observed that the Bank accounts operated by the Council at Unity Bank Plc, have been properly reconciled.

Recommendation:- The Local Government Council should improve by correcting all the omissions so as to have bank Reconciliations at the end of every month.

Budget performance:- The overall budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,553,707,000.00	1,516,128,451.00	(37,578,549.00)	97.58%
CAPITAL REVENUE.	430,000,000.00	138,951,199.00	(291,104,801.00)	32.31%
TOTAL REVENUE.	1,983,707,000.00	1,655,079,650.00	(328,627,350.00)	83.43%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,139,016,000.00	1,293,677,792.00	(154,661,792.00)	113.57%
CAPITAL EXPENDITURE.	873,284,000.00	356,276,572.00	517,007,428.00	40.79%
TOTAL EXPENDITURE.	2,012,300,000.00	1,649,954,364.00	362,345,636.00	81.99%

i) **Total Revenue:-** Analysis above table shows that a sum of One Billion, Six Hundred and Fifty Five Million, Seventy Nine Thousand, Six Hundred and Fifty Naira only (N1,655,079,650.00) was received as total Revenue from Federation Account and Internally Generated Revenue representing 83.43% of the budgeted amount.

ii) **Recurrent Expenditure:-** The total Recurrent Expenditure incurred during the year under review was One Billion, Two Hundred and Ninety Three Million, Six Hundred Seventy Seven Thousand, Seven Hundred and Ninety Two Naira Only (N1,293,677,792.00) only for both Personnel and Overhead costs.

iii) **Capital Expenditure:-** A total of Three Hundred and Fifty Six Million, Two Hundred and Seventy Six Thousand, Five Hundred and Seventy Six Naira Only (N356,276,576.00) was incurred as Capital Expenditure which represents 40.81% of the budgeted sum of Eight hundred and seventy three million, two hundred and eighty four thousand naira (N873,284,000).

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

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL JIGAWA STATE

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.



HASSAN IBRAHIM

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.



HASSAN IBRAHIM

Treasurer

Date: 18th October, 2019



HON. JAFARU MOHD

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
SULE -TANKARKAR LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	SULE TANKARKAR	SULE TANKARKAR
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,860,805,588.00	1,422,876,144.00
Capital Receipts	207,973,635.00	156,561,980.00
Internally Generated Rev (IGR)	3,104,917.00	2,896,320.00
Total Receipts	2,071,884,140.00	1,582,334,444.00
PAYMENTS :		
Office Of The Chairman	50,582,484.00	16,037,607.00
Office Of The Secretary	52,691,399.00	47,093,899.00
The Council	28,808,848.00	24,550,553.00
Personal Management	98,400,880.00	66,962,194.00
Finance And Supply	228,918,229.00	175,534,523.00
Education	745,267,966.00	721,291,696.00
Medical And Health	149,669,286.00	134,509,010.00
Agriculture & Natural Resources	44,626,162.00	43,279,248.00
Works And Housing	83,251,770.00	73,713,265.00
Traditional Office Holders	96,097,981.00	72,560,268.00
Social And Community Dev.	69,841,970.00	74,055,802.00
Total Payments	1,648,156,975.00	1,449,588,065.00
Net Cash Flow From Operating Activities	423,727,165.00	132,746,379.00
Capital Expenditure	400,257,676.00	130,128,201.00
Net Cash Flow From Invest. Activities	23,469,489.00	2,618,178.00
Advances/Proceed From Loan	383,995.00	2,594,444.00
Deposit/Repayment of Loans	3,371,182.00	(152,078.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	3,755,177.00	2,442,366.00
Net Increase /Decrease in cash & its Equivalent	27,224,666.00	175,812.00
Cash & Equivalent at 01/01/2018	765,968.00	590,156.00
Cash & Equivalent at 31/12/2018	27,990,634.00	765,968.00

STATEMENT NO. 2
SULE TANKARKAR LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
	N	N	N	N
ASSETS EMPLOYED				
CURRENT ASSETS				
Cash & Bank Balance	27,990,634.00		765,968.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		27,990,634.00		765,968.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	38,934,774.00		39,318,769.00	
Total Non C/Assets		38,934,774.00		39,318,769.00
Total Assets		66,925,408.00		40,084,737.00
LESS LIABILITIES:				
Deposit	27,464,135.00		24,092,953.00	
Loan Overdraft	-			
NONCURRENT LIABILITIES:		27,464,135.00		24,092,953.00
Public Fund Creditors				
TOTAL LIABILITIES		27,464,135.00		24,092,953.00
Net Assets		39,461,273.00		15,991,784.00
		66,925,408.00		40,084,737.00

STATEMENT NO.3
SULE TANKARKAR LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	SULE TANKARKAR Actual Year 2018 N	SULE TANKARKAR Actual Year 2017 N
REVENUE		
Statutory Receipt	1,860,805,588.00	1,422,876,144.00
Capital Receipts	207,973,635.00	156,561,980.00
Taxes	-	-
Rate	207,000.00	210,000.00
Local Licenses and Fees	1,446,680.00	1,261,890.00
Commercial Undertaking	972,128.00	1,124,830.00
Rent of LGA Properties	35,000.00	161,600.00
Interest and Dividend	-	138,000.00
Grants	-	-
Miscellaneous	444,109.00	-
Total Revenue	2,071,884,140.00	1,582,334,444.00
Less Expenditure		
Office of the Chairman	50,582,484.00	16,037,607.00
Office of the Secretary	52,691,399.00	47,093,899.00
The Council	28,808,848.00	24,550,553.00
Personnel Management	98,400,880.00	66,962,194.00
Finance and Supply	228,918,229.00	175,534,523.00
Education	745,267,966.00	721,291,696.00
Medical & Health	149,669,286.00	134,509,010.00
Agriculture and Natural Resources	44,626,162.00	43,279,248.00
Works and Housing	83,251,770.00	73,713,265.00
Traditional Office	96,097,981.00	72,560,268.00
Social /Community Development	69,841,970.00	74,055,802.00
Capital Expenditure	400,257,676.00	130,128,201.00
Total Expenditure	2,048,414,651.00	1,579,716,266.00
Surplus/(deficits)	23,469,489.00	2,618,178.00

SULE-TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **Statutory Allocation:-** Audit examination of the accounts of Sule-Tankarkar Local Government Council shows that a sum of Two Billion, Sixty Eight Million, Seven Hundred and Seventy Nine Thousand, Two Hundred and Twenty Three Naira only (N2,068,779,223.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount received represents 97.95% of the estimated amount of Two billion, one hundred and twelve million naira only (N2, 112,000,000.00).

b) **Internally Generated Revenue:-** In the year 2018, a sum of Three Million, One Hundred and Four Thousand, Nine Hundred and Seventeen Naira only (N3,104,917.00) was realized by the Local Government Council as Internal Revenue which is 24.62% only of the budgeted amount.

Recommendation:- The Local Government should be more serious with Internal Revenue collection.

c) **Bank Reconciliation Statements:-** It has been observed that, five(5) Bank accounts operated by the council have not been reconciled three (3) of which are dormant as no transaction took place on them in the year.

Recommendation:- It is recommended that the Council should ensure that all dormant bank accounts be re- activated or closed and the rest reconciled accordingly.

d) **Budget performance:-** The overall budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,803,117,500.00	1,863,910,505.00	60,793,005.00	103.37%
CAPITAL REVENUE.	320,000,000.00	207,973,635.00	(112,026,365.00)	64.99%
TOTAL REVENUE.	2,123,117,500.00	2,071,884,140.00	(51,233,360.00)	97.58%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,533,566,000.00	1,648,156,975.00	(114,590,975.00)	107.47%
CAPITAL EXPENDITURE.	589,909,500.00	400,257,676.00	189,651,824.00	67.85%
TOTAL EXPENDITURE.	2,123,475,500.00	2,048,414,651.00	75,060,849.00	96.46%

i) **Total Revenue:-** From the above table our analysis shows that, a sum of Two Billion, Seventy One Million, Eight Hundred and Eighty Four Thousand, One Hundred and Forty Naira only (N2, 071,884,140.00) was received as total Revenue from Federation Account and Internally Generated Revenue representing 97.58% of budgeted amount.

ii) **Recurrent Expenditure:-** Audit examination revealed that, the total Recurrent Expenditure incurred during the year u was One Billion, Six Hundred and Forty Eight Million, One Hundred and Fifty six Thousand, Nine Hundred and Seventy Five Naira only (N1,648,156,975.00) representing 107.47% of the budgeted amount of One billion, five hundred and thirty three million, five hundred and sixty six thousand naira (N1,533,566,000) which comprises of Personnel and Overhead costs.

iii) **Capital Expenditure:-** A total of Four Hundred Million, Two Hundred and Fifty Seven Thousand, Six Hundred Seventy Six Naira Only (N400, 257,676.00) was incurred as Capital Expenditure representing 67.85% of the budgeted expenditure of Five hundred and eighty nine million, nine hundred and nine thousand five hundred naira (N589, 909,500.00).

Recommendation:- In order to improve the economic and social well-being of the community, efforts should be made to curtail over spending on Recurrent Expenditure and use the excess for Capital Projects.

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.



BASHIR ABDU RINGIM

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.



BASHIR ABDU RINGIM

Treasurer

Date: 18th October, 2019



HON. BAFFA YAHAYA TAURA

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
TAURA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	TAURA	TAURA
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,832,543,398.00	1,238,267,867.00
Capital Receipts	162,081,853.00	167,972,745.00
Internally Generated Rev (IGR)	15,769,741.00	14,836,521.00
Total Receipts	2,010,394,992.00	1,421,077,133.00
PAYMENTS :		
Office Of The Chairman	56,007,273.00	14,361,608.00
Office Of The Secretary	19,334,066.00	18,208,855.00
The Council	35,720,824.00	11,551,163.00
Personal Management	85,111,464.00	52,743,377.00
Finance And Supply	182,522,797.00	153,785,549.00
Education	667,865,766.00	652,289,004.00
Medical And Health	142,521,972.00	127,478,218.00
Agriculture & Natural Resources	44,937,876.00	39,182,858.00
Works And Housing	69,417,229.00	59,425,969.00
Traditional Office Holders	89,087,787.00	72,571,564.00
Social And Community Dev.	82,351,851.00	53,146,505.00
Total Payments	1,474,878,905.00	1,254,744,670.00
Net Cash Flow From Operating Activities	535,516,087.00	166,332,463.00
Capital Expenditure	511,721,105.00	154,951,775.00
Net Cash Flow From Invest. Activities	23,794,982.00	11,380,688.00
Advances/Proceed From Loan	3,786,758.00	(762,563.00)
Deposit/Repayment of Loans	(2,260,369.00)	(490,267.00)
Bank Overdraft	-	3,741,616.00
Cash Flow From Financing Activities	1,526,389.00	3,469,320.00
Net Increase /Decrease in cash & its Equivalent	25,321,371.00	7,911,368.00
Cash & Equivalent at 01/01/2018	8,961,095.00	149,727.00
Cash & Equivalent at 31/12/2018	33,382,466.00	8,961,095.00

STATEMENT NO. 2
TAURA LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	33,382,466.00		8,061,095.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		33,382,466.00		8,061,095.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	4,635,384.00		8,422,142.00	
Total Non C/Assets		4,635,384.00		8,422,142.00
Total Assets		38,017,850.00		16,483,237.00
LESS LIABILITIES:				
Deposit	32,168,381.00		34,428,750.00	
Loan Overdraft	-			
NONCURRENT LIABILITIES:		32,168,381.00		34,428,750.00
Public Fund Creditors				
TOTAL LIABILITIES		32,168,381.00		34,428,750.00
Net Assets		5,849,469.00		(17,945,513.00)
		38,017,850.00		16,483,237.00

STATEMENT NO.3
TAURA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	TAURA Actual Year 2018 N	TAURA Actual Year 2017 N
REVENUE		
Statutory Receipt	1,832,543,398.00	1,238,267,867.00
Capital Receipts	162,081,853.00	167,972,745.00
Taxes	-	-
Rate	255,000.00	390,000.00
Local Licenses and Fees	5,860,946.00	2,938,186.00
Commercial Undertaking	8,960,795.00	11,165,153.00
Rent of LGA Properties	693,000.00	184,000.00
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	-	159,182.00
Total Revenue	2,010,394,992.00	1,421,077,133.00
Less Expenditure		
Office of the Chairman	56,007,273.00	14,361,608.00
Office of the Secretary	19,334,066.00	18,208,855.00
The Council	35,720,824.00	11,551,163.00
Personnel Management	85,111,464.00	52,743,377.00
Finance and Supply	182,522,797.00	153,785,549.00
Education	667,865,766.00	652,289,004.00
Medical & Health	142,521,972.00	127,478,218.00
Agriculture and Natural Resources	44,937,876.00	39,182,858.00
Works and Housing	69,417,229.00	59,425,969.00
Traditional Office	89,087,787.00	72,571,564.00
Social /Community Development	82,351,851.00	53,146,505.00
Capital Expenditure	511,721,105.00	154,951,775.00
Total Expenditure	1,986,600,010.00	1,409,696,445.00
Surplus/(deficits)	23,794,982.00	11,380,688.00

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

a) **Statutory Allocation:** - Examination of the accounts of Taura Local Government Council revealed that, the sum of One Billion, Nine Hundred and Ninety Four Million, Six Hundred and Twenty Five Thousand, Two Hundred and Fifty One Naira only (N1, 994,625,251) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The total amount received represents 98.64% of the estimated sum of Two billion , twenty two million naira (N2, 022,000,000.00).

b) **Internally Generated Revenue:-** Within the year, the sum of Fifteen Million, Seven Hundred and Sixty Nine Thousand, Seven Hundred and Forty One Naira only (N15,769,741.00) was realized by the Local Government Council as Internally Generated Revenue (IGR).

Recommendation:- Efforts should be made to improve sources of Generating more revenue and the ensure effective and immediate lodgement of all monies collected into Local Government Revenue Accounts to avoid pilferages, theft or loss.

c) **Bank Reconciliation Statements:-** We have observed that, out of the five Bank Accounts operated by the Council three have been reconciled, while the other two Accounts are dormant and have not been reconciled contrary to the provision of Financial Memoranda chapter 19: 23 & 24.

Recommendation:- We recommended that the Council should ensure that all dormant Bank Accounts are either activated or closed immediately while the other accounts be reconciled accordingly.

d) **Budget performance:** The budget performance for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is summarized below:

REVENUE AND EXPENDITURE 2017

DISCRPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,774,140,000.00	1,848,313,139.00	74,173,139.00	104.18%
CAPITAL REVENUE.	270,000,000.00	162,081,853.00	(107,918,147.00)	60.03%
TOTAL REVENUE.	2,044,140,000.00	2,010,394,992.00	(33,745,008.00)	98.34%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,420,743,880.00	1,474,878,905.00	(54,135,025.00)	103.81%
CAPITAL EXPENDITURE.	631,338,000.00	511,721,105.00	119,616,895.00	81.05%
TOTAL EXPENDITURE.	2,052,081,880.00	1,986,600,010.00	65,481,870.00	98.80%

i) **Total Revenue:** - A total of Two Billion, Ten Million, Three Hundred and Ninety Four Thousand, Nine Hundred and Ninety Two Naira (N2, 010,394,992.00) was received as Revenue from Federation Account and Internally Generated Revenue representing 98.34% of budgeted amount.

ii) **Recurrent Expenditure:** - Recurrent Expenditure Recorded during the year under review was One Billion, Four Hundred and Seventy Four Million, Eight Hundred and Seventy Eight Thousand, Nine Hundred and Five Naira Only (N1, 474,878,905) comprising of Personnel and Overhead costs.

iii) **Capital Expenditure:** - A total of Five Hundred and Eleven Million, Seven Hundred and Twenty One Thousand, One Hundred and Five Naira Only (N511, 721,105.00) was incurred as Capital Expenditure which represents 81.05% of the budgeted sum of Six hundred and thirty one million, three hundred and thirty eight thousand naira (N631, 338,000.00).

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

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.



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ALFA ALHAJI KILA

Treasurer

Date: 18th October, 2019

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 2018 and its operations for the year ended on the date.



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ALFA ALHAJI KILA

Treasurer

Date: 18th October, 2019



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HON. DAUDA DANAUWA

Chairman

Date: 18th October, 2019

STATEMENT ONE (1)
YANKWASHI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT COUNCIL	YANKWASHI	YANKWASHI
CASH FLOW FROM OPERATING ACTIVITIES	YEAR 2018	YEAR 2017
Statutory Allocation	1,596,496,439.00	1,134,708,145.00
Capital Receipts	124,176,910.00	130,247,778.00
Internally Generated Rev (IGR)	10,228,807.00	6,375,306.00
Total Receipts	1,730,902,156.00	1,271,331,229.00
PAYMENTS :		
Office Of The Chairman	61,351,959.00	12,773,596.00
Office Of The Secretary	19,494,552.00	15,663,209.00
The Council	41,002,352.00	26,738,525.00
Personal Management	102,166,821.00	81,732,744.00
Finance And Supply	154,209,374.00	126,456,257.00
Education	433,620,333.00	417,988,526.00
Medical And Health	124,629,984.00	99,670,482.00
Agriculture & Natural Resources	37,214,478.00	33,841,122.00
Works And Housing	106,081,744.00	87,438,661.00
Traditional Office Holders	82,479,465.00	62,373,334.00
Social And Community Dev.	87,632,254.00	59,976,280.00
Total Payments	1,249,883,316.00	1,024,652,736.00
Net Cash Flow From Operating Activities	481,018,840.00	246,678,493.00
Capital Expenditure	466,830,742.00	242,531,600.00
Net Cash Flow From Invest. Activities	14,188,098.00	4,146,893.00
Advances/Proceed From Loan	(237,924.00)	(595,188.00)
Deposit/Repayment of Loans	2,130,438.00	(609,420.00)
Bank Overdraft	-	-
Cash Flow From Financing Activities	1,892,514.00	2,549,467.00
Net Increase /Decrease in cash & its Equivalent	16,080,612.00	1,597,426.00
Cash & Equivalent at 01/01/2018	29,256,608.00	25,123,945.00
Cash & Equivalent at 31/12/2018	45,337,220.00	29,256,608.00

STATEMENT NO. 2
YANKWASHI LOCAL GOVERNMENT COUNCIL ,JIGAWA STATE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

DETAILS	ACTUAL 2018		ACTUAL 2017	
ASSETS EMPLOYED				
CURRENT ASSETS	N	N	N	N
Cash & Bank Balance	45,337,220.00		29,256,608.00	
Debtors	-		-	
Prepayments	-		-	
Sub Total C/Assets		45,337,220.00		29,256,608.00
NON CURRENT ASSETS:				
Investment	-		-	
Advance	17,550,888.00		17,312,964.00	
Total Non C/Assets		17,550,888.00		17,312,964.00
Total Assets		62,888,108.00		46,569,572.00
LESS LIABILITIES:				
Deposit	28,851,809.00		26,721,371.00	
Loan Overdraft	-			
NONCURRENT LIABILITIES:		28,851,809.00		26,721,371.00
Public Fund Creditors				
TOTAL LIABILITIES		28,851,809.00		26,721,371.00
Net Assets		34,036,299.00		19,848,201.00
		62,888,108.00		46,569,572.00

STATEMENT NO.3
YANKWASHI LOCAL GOVERNMENT COUNCIL , JIGAWA STATE
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31ST DECEMBER ,2018

LOCAL GOVT DETAILS	YANKWASHI Actual Year 2018 N	YANKWASHI Actual Year 2017 N
REVENUE		
Statutory Receipt	1,596,496,439.00	1,134,708,145.00
Capital Receipts	124,176,910.00	130,247,778.00
Taxes	-	-
Rate	185,000.00	120,000.00
Local Licenses and Fees	8,251,610.00	5,031,550.00
Commercial Undertaking	505,010.00	200,470.00
Rent of LGA Properties	1,082,125.00	-
Interest and Dividend	-	-
Grants	-	-
Miscellaneous	205,062.00	1,023,286.00
Total Revenue	1,730,902,156.00	1,271,331,229.00
Less Expenditure		
Office of the Chairman	61,351,959.00	12,773,594.00
Office of the Secretary	19,494,552.00	15,663,209.00
The Council	41,002,352.00	26,738,525.00
Personnel Management	102,166,821.00	81,732,744.00
Finance and Supply	154,209,374.00	126,456,257.00
Education	433,620,333.00	417,988,526.00
Medical & Health	124,629,984.00	99,670,482.00
Agriculture and Natural Resources	37,214,478.00	33,841,122.00
Works and Housing	106,081,744.00	87,438,661.00
Traditional Office	82,479,465.00	62,373,334.00
Social /Community Development	87,632,254.00	59,976,280.00
Capital Expenditure	466,830,742.00	242,531,600.00
Total Expenditure	1,716,714,058.00	1,267,184,334.00
Surplus/(deficits)	14,188,098.00	4,146,895.00

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2018.

- a) **Statutory Allocation:** - The examination of the accounts of Yankwashi Local Government Council revealed that, the sum of One Billion, Seven Hundred and Twenty Million, Six Hundred and Seventy Three Thousand, Three Hundred and Forty Nine Naira only (N1, 720,673,349.00) was received as Statutory Allocation, Value Added Tax and other Incomes from the Federation Account. The amount represents 92.60% of the approved estimated sum of One billion, eight hundred and fifty eight million naira (N1, 858, 000,000.00).

- b) **Internally Generated Revenue:** - A total of Ten Million, Two Hundred and Twenty Eight Thousand, Eight Hundred and Seven Naira only (N10, 228,807.00) was realized by the Local Government Council as Internal Revenue within the year. We noted that there were delays in the lodgement of cash collected by the Revenue unit.

Recommendation: - The Local Government should explore more sources of Internal Revenue and ensure that all monies collected are taken to the Bank immediately.

- c) **Bank Reconciliation Statements:** - We have observed that, all the six (6) Bank accounts operated by the Council for the period under review have been reconciled.

Recommendation:- The Local Government Council should ensure the preparation of Bank Reconciliation Statements on monthly basis as prescribed by the rules which will greatly assist during the preparation of Annual Financial Statements.

- d) **Budget performance:-** The performance of the Budget for the year ended 31st December, 2018 in respect of the Local Government Revenue and Expenditure is given as below:

REVENUE AND EXPENDITURE 2018

DISCRIPTION	ESTIMATED 2018	ACTUAL 2018	VARIANCE	PERCENTAGE %
REVENUE				
RECURRENT REVENUE.	1,607,345,000.00	1,141,083,451.00	(619,754.00)	99.96%
CAPITAL REVENUE.	260,000,000.00	130,247,778.00	(135,823,090.00)	47.76%
TOTAL REVENUE.	1,867,345,000.00	1,271,331,229.00	(136,442,844.00)	92.69%
EXPENDITURE				
RECURRENT EXPENDITURE.	1,177,425,937.00	1,249,883,316.00	(72,458,316.00)	106.15%
CAPITAL EXPENDITURE.	719,056,000.00	466,830,742.00	252,225,258.00	64.92%
TOTAL EXPENDITURE.	1,896,481,000.00	1,716,714,058.00	179,766,942.00	90.52%

i) **Total Revenue:-** Audit analysis shows that, a total of One Billion, Two Hundred and Seventy One Million, Three Hundred and Thirty One Thousand, Two Hundred and Twenty Nine Naira only (N1,271,331,229.00) was received as Revenue from Federation Account and Internal Revenue which is representing 92.69% of budgeted amount.

ii) **Recurrent Expenditure:** - Audit examination revealed that a total recurrent expenditure incurred during the year under review was (N1, 249,883,316.00) only for both Personnel and Overhead costs.

iii) **Capital Expenditure:** - A total sum of Four Hundred and Sixty Six Million, Eight Hundred and Thirty Thousand, Seven Hundred and Forty Two Naira Only (N466,830,742.00) was spent as Capital Expenditure which was 64.92% of the Budgeted sum of Seven hundred and nineteen million ,fifty six thousand naira (N719,056,000) during the year.

Recommendation: - Efforts should be made to minimize much spending on Recurrent Expenditure and shift the same to Capital Projects.