



JIGAWA STATE GOVERNMENT

**REPORTS ON THE ACCOUNT FOR
THE YEAR ENDED 31ST DECEMBER, 2012**

AUYO LOCAL GOVERNMENT COUNCIL

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

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AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

	<u>NAME</u>	<u>RANK</u>	<u>WARD</u>
1.	Ibrahim Al-Hassan	Speaker	Unik
2.	Mamuda Suleman	D/Speaker	Gamafoi
3.	Isma'ila Ma'aji	M/Leader	Auyo
4.	Bello Bulama	Councilor	Ayan
5.	Haladu Bulama	"	Tsidir
6.	Ali Ibrahim	"	Gatafa
7.	Umar Kaila	"	Ayam
8.	Hassan Dawaki	"	Gamsarka
9.	Adamu Musa	"	Kafur
10.	Yakubu Nadabo	"	Auyakayi

AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE

EXECUTIVE COUNCIL MEMBERS

<u>NAME</u>	<u>RANK</u>
1. Alh. Muhammad D. Usman	L.G. Chairman
2. Alh. Yusuf Maina	V/ Chairman
3. Alh. Muhammad Adamu Hakudau	Secretary
4. Alh. Ahmed A. Ahmed	Sup/Councilor Comm.
5. Alh. Ibrahim Isah	" " Comm.
6. Aliyu Usman Ayama	" " Agric.
7. Haladu Ahmed	" " Works
8. Sani Wakili Maje	" " Health
9. Abdullahi Also	" " Education
10. Imani Muhammad Auyo	" " Planning
11. Chiroma Haruna	Adviser Security
12. Muhammad Dokajo	Adviser Disables
13. Sale Zakaryau	Adviser Politics

MANAGEMENT STAFF

1. A. Aliyu Fada	Director Personnel Management
2. A. Lawan Ibrahim Taura	Director Planning, Research & Statistics
3. A. Bashir Abdu Ringim	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2012

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2012.

ACTIVITIES

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

RESULTS

The Financial results of the Council are as follows:

	2012
	₦
Income	1,622,138,227
Expenditure	<u>1,565,328,123</u>
Surplus/ (Deficit)	<u>56,810,104</u>

COUNCIL MEMBERS

There were no changes in the composition of the Council members during the year therefore; Council members in office remain as stated in page 2.

I conclude by thanking the management staff, our dedicated employees and the council members who have made possible what we were able to achieve in 2012.

Thank you.

CHAIRMAN
AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2012
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Auyo Local Government Council of Jigawa State as at 31st December, 2012 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

We conducted our audit in accordance with the 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 estimates and judgment made by the council in the preparation of the financial statements and of 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 the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error. In forming our opinion, we evaluated the preparation of information in the financial statements and assessed whether the council's books of account had been properly kept.

OUR OPINION

- i. The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2012 and its surplus (deficit) for the year ended on that date and comply with the provisions of the Local Government financial memorandum.

Agfas SALIHU & CO.
(Certified National Accountants)

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31ST DECEMBER, 2012

<u>ASSETS EMPLOYED</u>	NOTE	2012	2011
		₦	₦
Liquid Assets	1	9,689,398	691,342
Investments	2	-	-
Advances	3	<u>32,421,335</u>	<u>31,669,292</u>
Total Assets		<u>42,110,733</u>	<u>32,360,634</u>
<u>LESS LIABILITIES</u>			
Deposits	4	34,697,912	44,029,024
Loans	5	-	-
Bank overdraft	6	<u>-</u>	<u>37,728,893</u>
Total Liabilities		<u>34,697,912</u>	<u>81,757,917</u>
NET ASSET		<u>7,412,821</u>	<u>(49,397,283)</u>

Funds Employed

Accumulated funds B/F	(49,397,283)	14,316,955
Surplus (Deficit) for the year	<u>56,810,104</u>	<u>(63,714,238)</u>
Accumulated fund c/d	<u>7,412,821</u>	<u>(49,397,283)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

The notes on pages 14 form an integral part of these Financial Statements

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2012

<u>REVENUE</u>	2012	2011
	₦	₦
Internally generated Revenue	7,310,200	6,435,238
Statutory Allocation	<u>1,614,828,027</u>	<u>1,365,748,337</u>
Total Revenue	<u>1,622,138,227</u>	<u>1,372,219,575</u>
<u>EXPENDITURE</u>		
Recurrent	1,278,061,299	1,129,437,981
Capital	<u>287,266,824</u>	<u>306,495,832</u>
Total Expenditure	<u>1,565,328,123</u>	<u>1,435,933,813</u>
Surplus (Deficit) for the year	<u>56,810,104</u>	<u>(63,714,238)</u>

The Notes on page 14 form an integral part of these Financial Statements.

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2012

<u>REVENUE</u>	2012	2011
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,622,138,227	1,372,219,575
Less payment (Recurrent & Capital Exp.)	<u>1,565,328,123</u>	<u>1,435,933,813</u>
Net cash from operating activities	56,810,104	(63,714,238)
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(49,397,283)</u>	<u>14,316,955</u>
Net Cash in flow/ (Out flow)	<u>7,412,821</u>	<u>(49,397,283)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	31,210,770	414,805
Deposits	10,899,963	276,537
Bank over Draft	_____ -	_____ -
Net Liquid Assets	<u>42,110,733</u>	<u>691,342</u>
Represented by		
Bank and Cash Balances	<u>42,110,733</u>	<u>691,342</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER, 2012

<u>RECURRENT REVENUE:</u>		2012	2011
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	48,000	-
1003	Local Licenses and fees	6,631,113	5,318,758
1004	Earnings from Comm. & Undertakings	540,000	625,430
1005	Rent on L.G. Properties	-	459,148
1006	Interest and Dividend	60,587	31,902
1007	Grants	-	-
1008	Miscellaneous	30,500	-
1009	Statutory Allocations	<u>1,614,828,027</u>	<u>1,365,784,337</u>
	Total Recurrent Revenue	<u>1,622,138,227</u>	<u>1,372,219,575</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	-	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Revenue	<u>-</u>	<u>-</u>
	Total Recurrent & Capital Revenue	<u>1,622,138,227</u>	<u>1,069,145,391</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2012	2011
2001	Office of Chairman	56,248,899	54,689,408
2002	Office of the Secretary	19,539,589	18,091,643
2003	The council	44,095,775	38,812,800
2004	Personnel Management	99,011,801	59,019,318
2005	Finance and Supply	150,712,377	126,691,522
2006	Education	529,943,420	458,350,211
2007	Medical and Health	118,895,043	113,247,859
2008	Agriculture and Nat. Res.	43,998,049	45,110,246
2009	Works and Housing	68,065,750	62,385,422
2010	Traditional Office Holders	84,889,214	75,482,457
2011	Social & Comm. Development	<u>62,661,382</u>	<u>77,557,095</u>
Total	Total Recurrent Expenditure	<u>1,278,061,299</u>	<u>1,129,437,981</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	51,000,872	69,349,326
5001-05	Social sector	25,211,713	3,226,819
6001-04	Area Development	49,841,550	64,051,786
7001-03	Administrative sector	161,212,689	169,903,900
8001	Loan Repayment/ Interest	<u>-</u>	<u>-</u>
	TOTAL CAPITAL EXPENDITURE	<u>287,266,824</u>	<u>306,495,832</u>
	TOTAL RECURRENT & CAPITAL EXP.	<u>1,565,328,123</u>	<u>1,435,933,813</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER, 2012

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	250,000	48,000	(202,000)
1003	Local Licenses and fees	12,336,000	6,631,113	(5,704,887)
1004	Comm. & Undertakings	610,000	540,000	(70,000)
1005	Rent on L.G. Properties	110,000	-	(110,000)
1006	Interest and Dividends	200,000	60,587	(139,413)
1007	Grants	-	-	-
1008	Miscellaneous	80,000	30,500	(49,500)
1009	Statutory Allocations	<u>1,479,260,948</u>	<u>1,614,828,027</u>	<u>135,567,079</u>
	Total Recurrent Revenue	<u>1,493,046,948</u>	<u>1,622,138,227</u>	<u>129,091,279</u>

CAPITAL REVENUE

3001	Internal Sources	287,027,631	-	(287,027,631)
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	-	-	-
	Total Capital Revenue	<u>287,027,631</u>	<u>-</u>	<u>(287,027,631)</u>
	Total Recurrent& Capital Revenue	<u>1,780,074,579</u>	<u>1,622,138,227</u>	<u>(157,936,352)</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

RECURRENT EXPENDITURE

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	47,750,219	56,248,899	(8,489,680)
2002	Office of the secretary	21,882,232	19,539,589	2,342,643
2003	The Council	50,376,960	44,095,775	6,281,185
2004	Personnel Management	70,951,761	99,011,801	(28,060,040)
2005	Finance and supply	229,541,002	150,712,377	78,828,625
2006	Education	522,986,400	529,943,420	(6,957,020)
2007	Medical & Health	108,901,427	118,895,043	(9,993,616)
2008	Agriculture and Nat. Res.	41,704,608	43,998,049	(2,293,441)
2009	Works & Housing	50,940,516	68,065,750	(17,889,214)
2010	Traditional Office	65,000,000	84,889,214	400,783
2011	Social and Comm. Dev.	<u>63,062,165</u>	<u>62,661,382</u>	<u>(5,658,104)</u>
	Total Recurrent expenditure	<u>1,273,097,290</u>	<u>1,278,061,299</u>	<u>(4,964,005)</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	116,211,478	51,000,872	65,210,606
500105	Social Sector	78,500,000	25,211,713	53,288,287
6001-06	Area Development	82,900,000	49,841,550	33,058,450
7001-07	Administrative Sector	295,665,713	161,212,689	134,453,024
8001-08	Repayment of Loan/Interest	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Expenditure	<u>573,277,191</u>	<u>287,266,824</u>	<u>286,010,367</u>
	Total Recurrent & Capital Exp.	<u>1,846,374,481</u>	<u>1,565,328,123</u>	<u>281,046,362</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2012

NOTES	2012 ₦	2011 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
1. Unity Bank Plc. Hadejia	3,381,630	-
2. UBA Bank Plc. Hadejia	736,094	525,247
3. Keystone Bank Plc. Hadejia	1,128,565	156,540
4. Eco Bank Plc. Hadejia	4,230,011	-
5. Skye Bank Plc. Hadejia	9,555	9,555
6. Unity Bank Plc.	<u>203,543</u>	<u>-</u>
	<u>9,689,398</u>	<u>691,342</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3. ADVANCES</u>		
Personal Advances	8,985,855	8,233,812
Others	<u>23,435,480</u>	<u>23,435,480</u>
	<u>32,421,335</u>	<u>31,669,292</u>
 <u>4. DEPOSITS</u>		
1.State Government	15,976,591	
2.Federal Government	13,732,398	
3.Others	<u>4,988,923</u>	
	<u>34,697,912</u>	<u>44,020,024</u>
 5. Loans	-	-
6. Bank Overdraft	-	37,728,893
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,622,138,227	1,372,319,575
Less total Expenditure	<u>1,565,328,123</u>	<u>1,435,933,813</u>
Surplus / (Deficit)	<u>56,810,104</u>	<u>(63,714,238)</u>

AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER 2012

A/C	DETAILS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
D/1	P.A.Y.E	56,462	526,603.25	526,603.25	56,462
D/2	NULGE	215,123	136,767.57	136,767.57	215,123
D/3	8% C.P.F	-	536,515.64	536,515.64	-
D/4	M.H.W.U	-	57,657.55	57,657.55	-
D/5	5% VAT	11,119,411.39	311,986.46	500,000	13,732,397.85
D/6	5% BIR	13,107,142.29	3,112,986.46	300,000	15,920,128.75
D/7	RETENTION	7,213,621.01	3,107,621.46	5,693,706	4,627,351.47
D/8	AUYO MOSQUE	5,149	-	-	5,149
D/9	PART CONT.	-	249,779.30	249,779.30	-
D/10	DISABLES	-	1,064,000	1,064,000	-
D/11	OTHER L.G	135,500	-	-	135,300
D/12	UNCLAIM SALARY	51,315.12	-	45,515	5,800.12
TOTAL		31,903,723.81	11,904,732.69	9,110,732.69	34,697,912.19

AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE
SCHEDULE OF ADVANCE AS AT 31ST DECEMBER 2012

A/C	DETAILS/ ACCT. NO.	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
1	ADAMU MOHD	1,159,000		-	- 1,159,000
2	MUSA GAMBO	1,000,000		-	- 1,000,000
3	MUSA GAMBO	1,500,000		-	- 1,500,000
4	ALH.ABDU SULE	3,500,000		-	- 3,500,000
5	MUSA GAMBO	1,776,500		-	- 1,776,500
6	MUSA GAMBO	700,000		-	- 700,000
7	NUHU MANSUR	1,500,000		-	- 1,500,000
8	NUHU MANSUR	1,500,000		-	- 1,500,000
9	SULE ABDU	1,750,000		-	- 1,750,000
10	SULE ABDU	1,200,000		-	- 1,200,000
11	UMAR ALI FALE	1,000,000		-	- 1,000,000
12	SHEHU IBRAHIM	1,200,000		-	- 1,200,000
13	SULE ABDU	500,000		-	- 500,000
14	A HALIDU TIJANI	1,799,980		-	- 1,799,980
15	A HALIDU TIJANI	1,950,000		-	- 1,950,000
16	ADAMU MOHD	1,400,000		-	- 1,400,000
	TOTAL	23,435,480		-	- 23,435,480

