



JAGAWA STATE GOVERNMENT

REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

KAUGAMA LOCAL GOVERNMENT COUNCIL

KAUGAMA LOCAL GOVERNMENT COUNCIL

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KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Ibrahim Haruna Gangara	UNG. Jibrin Ward	Deputy Speaker
2.	Idris Mati Haruna	Hadin Ward	Majority Leader
3.	Isa Abdussalam	Arbus Ward	Majority Leader
4.	Habu Safiyanu	JA,E Ward	Member
5.	Mohd Isyaku	Kaugama Ward	“
6.	Abdullahi Maigari	Girbobo Ward	“
7.	Ladan Nayaya	Yalo Ward	“
8.	Yahaya Ibrahim	Dabuwaran Ward	“
9.	Murtala Ubali	Marke Ward	“
10.	Isah Adamu	Askandu Ward	“
11.	Bala Muhd	Dakaiyawa	“

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Alhaji Ismaila Ilyasu Zaburan	Chairman
2.	Alhaji Ya'u Musa	V/Chairman
3.	Alh. Nura Uba Yalo	Secretary
4.	Alhaji Idris Abdulwahab	Supervisory Councilor Agric
5.	Malami Aliyu	Supervisory Councilor Works
6.	Mustapha Isah Yalwa	Supervisory Councilor Wash
7.	Hajiya Tabawa Basiru	Supervisory Councilor Finance
8.	Muhd Ahmad Lamin Yalleman	Supervisory Councilor Education
9.	Lawan Husaini Kwandiga	Supervisory Councilor Soc. Development
10.	Sani Sale Zaburan	Special Adviser on Security
11.	Muhd A. Sule	Special Adviser on Political Affairs
12.	Abdu Dan Mallam	Special Adviser on Disables

MANAGEMENT STAFF

1.	Yakubu Musa Kiyawa	Director Personnel Management
2.	Ahmad Nasoro	Director Planning, Research & Statistics
3.	Salihi Sulaiman	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,793,349,655
Expenditure	<u>1,777,411,754</u>
Surplus/(Deficit)	<u>15,621,457</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Kaugama Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	104,221	2,500,088
Investment	2	-	-
Advances	3	<u>13,501,604</u>	<u>12,236,959</u>
		<u>13,605,825</u>	<u>14,737,047</u>
<u>LESS LIABILITIES</u>			
Deposits	4	21,227,282	38,296,405
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>21,227,282</u>	<u>38,296,405</u>
		<u>(7,621,457)</u>	<u>(23,559,358)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(23,559,358)	(24,068,758)
SURPLUS/ (Deficit) for the year		<u>15,937,901</u>	<u>509,400</u>
Accumulated funds C/D		<u>(7,621,457)</u>	<u>(23,559,358)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	13,463,898	8,475,307
Statutory Allocation	<u>1,779,885,757</u>	<u>1,746,776,182</u>
Total Revenue	<u>1,793,349,655</u>	<u>1,755,251,489</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,337,618,876	1,449,575,408
Capital expenditure	<u>439,792,878</u>	<u>305,166,681</u>
Total expenditure	<u>1,777,411,754</u>	<u>1,754,724,089</u>
Surplus/(Deficit) for the year	<u>15,621,457</u>	<u>509,400</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	-	-
1003	Local licences & fees	9,027,186	240,000
1004	Earnings from comm. & Undertaking	1,761,668	5,520
1005	Rent L.G Properties	730,000	-
1006	Interest & Dividend	81,547	33,333
1007	Grants	-	-
1008	Miscellaneous	<u>1,863,497</u>	<u>512,879</u>
1009	Statutory Allocations	<u>1,703,208,494</u>	<u>1,458,091,392</u>

CAPITAL REVENUE

3001	Internal Sources	90,141,161	297,160,097
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>90,141,161</u>	<u>297,160,097</u>
Total Recurrent/Capital Revenue		<u>1,793,349,655</u>	<u>1,755,251,489</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	27,764,524	43,871,283
2002	office of the Secretary	35,300,215	41,081,641
2003	The Council	27,768,271	50,102,466
2004	Personal Management	118,881,731	120,151,683
2005	Finance & Supply	153,473,831	162,196,025
2006	Education	559,182,848	563,297,772
2007	Medical & Health	161,815,498	181,673,892
2008	Agriculture & Nat. Res.	35,916,429	43,334,997
2009	works & Housing	70,056,016	77,871,782
2010	Traditional Office Holders	78,653,980	91,693,420
2011	social & Comm. Development	<u>75,805,483</u>	<u>74,300,450</u>
Total Recurrent Expenditure		<u>1,337,618,876</u>	<u>1,449,575,408</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	-	5,135,000
5001-05	Social Sector	45,848,949	11,466,472
6001-04	Area Development Sector	14,573,341	43,478,687
7001-03	Administrative Sector	379,370,588	245,086,522
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>439,792,878</u>	<u>304,166,681</u>
Total & Capital Expenditure		<u>1,777,411,754</u>	<u>1,754,742,089</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	1,000,000	-	(1,000,000)
1003	Local Licences & fees	17,265,500	9,027,186	(8,238,314)
1004	Comm. Undertaking	2,595,000	1,761,668	(833,332)
1005	Rent on L.G Properties	500,000	730,000	230,000
1006	Interest & Dividend	1,200,000	81,547	(1,118,453)
1007	Grants	-	-	-
1008	Miscellaneous	360,000	1,863,497	1,503,497
1009	Statutory Allocation	<u>1,712,064,451</u>	<u>1,689,744,596</u>	<u>(22,319,855)</u>
Total Recurrent Revenue		<u>1,735,184,951</u>	<u>1,703,208,494</u>	<u>(31,976,457)</u>

CAPITAL REVENUE

3001	Internal Sources	350,827,483	90,141,161	(260,686,322)
3002	External Sources	-	-	-
3003	Grants	173,287,427	-	(173,287,427)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>524,114,910</u>	<u>90,141,161</u>	<u>(433,973,749)</u>
Total Recurrent/Capital Revenue		<u>2,259,299,861</u>	<u>1,793,349,655</u>	<u>(465,950,206)</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	63,051,863	27,764,524	35,287,339
2002	Office of the Secretary	41,139,455	35,300,215	5,839,240
2003	The Council	52,670,840	27,768,271	24,902,569
2004	Personal Management	118,334,504	111,881,731	6,452,723
2005	Finance & Supply	265,950,020	153,473,831	112,476,189
2006	Education	489,047,500	559,182,848	(70,135,348)
2007	Medical & Health	162,481,782	161,815,498	666,284
2008	Agriculture & Resources	42,050,776	35,916,479	6,134,297
2009	Works & Housing	103,772,594	70,056,016	33,716,578
2010	Traditional Office	70,269,900	78,653,980	(8,384,080)
2011	Social & Comm. Dev.	<u>85,473,126</u>	<u>75,805,483</u>	<u>9,667,643</u>
Total Recurrent Expenditure		<u>1,494,242,360</u>	<u>1,337,618,876</u>	<u>156,623,484</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	68,386,933	-	68,386,933
5001-05	Social Sector	124,292,266	45,848,949	78,443,317
6001-04	Area Development	164,200,000	14,573,341	149,626,659
7001-03	Administrative Sector	140,662,394	379,370,588	31,291,806
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>767,541,593</u>	<u>439,792,878</u>	<u>327,748,715</u>
Total & Capital Expenditure		<u>2,261,783,953</u>	<u>1,777,411,754</u>	<u>484,388,199</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	2,030
Cash at Bank		
Unity Bank Plc	33,488	891,523
Unity Bank Plc	1,017	1,091,118
First Bank Plc	26,792	202,068
Skye Bank Plc	8,210	191,597
Skye Bank Plc	31,492	85,559
Keystone Plc	(1,843)	36,193
Unity Bank Plc	<u>5,065</u>	<u>-</u>
	<u>104,221</u>	<u>2,500,088</u>
<u>Advances</u>		
Personal Advances	9,651,604	8,386,959
Others	<u>3,850,000</u>	<u>3,850,000</u>
	<u>13,501,604</u>	<u>12,236,959</u>
<u>Deposits</u>		
State Government	19,726,306	
Federal Government	(3,866,415)	14,414,830
Others	<u>5,367,391</u>	<u>2,267,844</u>
Loans	<u>21,227,282</u>	<u>2,267,844</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	1,793,349,655	1,755,251,489
Deduct Total Expenditure	<u>(1,777,411,754)</u>	<u>(1,754,742,089)</u>
	15,621,457	509,400

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
1.	D/1	GOVERNMENT TAX	19,726,306	-	-	19,726,306
2.	D/2	NULGE	-	3,449,172	3,449,172	-
3.	D/3	HOUSING LOAN	6,067	6,067	-	-
4.	D/4	5% VAT	13,957,705	20,169,999	2,345,879	(3,866,415)
5.	D/5	PAYEE	-	8,844,951	8,844,951	-
6.	D/6	RETENTION	1,215,108	-	-	1,215,108
7.	D/7	N. H. F	377,728	377,728	-	-
8.	D/8	WITHOLDING TAX	79,397	79,397	-	-
9.	D/9	DEVELOPMENT LEVY	75,053	75,053	-	-
10.	D/10	LOAN FROM L.G	443,335	-	-	443,335
11.	D/11	8% C. P. S	-	11,246,272	11,246,272	-
12.	D/12	M. H. W. U	-	711,958	711,958	-
13.	D/13	PARTY DUES	-	2,098,998	2,098,998	-
14.	D/14	DISABLES	-	12,768,000	12,768,000	-
15.	D/15	TRACTORS LOAN	1,887,423	-	1,020,000	2,970,425
16.	D/16	AHMED ALIYU	26,823	-	-	26,823
17.	D/17	HUSSAIN NAGADO	26,823	-	-	26,823
18.	D/18	SHUAIBU ISAH	16,022	-	-	16,022
19.	D/19	IBRAHIM ABDULLAHI	29,162	-	-	29,162
20.	D/20	HASSAN ABDUKADIR	30,042	-	-	30,042
21.	D/21	AMINU NUHU MANSUR	40,270	-	-	40,270
22.	D/22	MUHD ABDULKADIR	31,000	-	-	31,000
23.	D/23	UMAR SALE	14,306	-	-	14,306
24.	D/24	BABAN MUHD	22,531	-	-	22,531
25.	D/25	ABDULKADIR MUHD	26,823	-	-	26,823
26.	D/26	ISMAILA MAJI AUYO	16,094	-	-	16,094
27.	D/27	BABAGIDA H. SHAMA	16,094	-	-	16,094
28.	D/28	BASIRU YA'U	25,746	-	-	25,746
29.	D/29	HARUWA YAHAYA	26,820	-	-	26,820
30.	D/30	IBRAHIM KANI FAZU	12,823	-	-	12,823
31.	D/31	ABDU MATO	36,162	-	61,992	98,154
32.	D/32	AHMED MUHD NASORU	37,552	-	64,375	101,927
33.	D/33	NURA UBALI	33,104	-	56,750	89,854
34.	D/34	GARBA USMAN	30,042	-	51,500	61,542
35.	D/35	DANSALLAH ZAKAIL	30,042	-	38,625	68,667
TOTAL			38,296,405	59,827,596	42,758,472	21,227,282

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

DUTSE LOCAL GOVERNMENT COUNCIL

DUTSE LOCAL GOVERNMENT COUNCIL

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DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Sani Mohd Kandi	Speaker	Kudai
2.	Hon. Garba Ahmed	D/Speaker	Madobi
3.	Hon. Idris Abubakar	M/Leader	Abaya
4.	Hon. Usman Sule	Member	Kachi
5.	Hon. Aminu Shaiaibu	“	karnaya
6.	Hon. Yunusa Yusif	“	J/Tsado
7.	Hon. Mu’azu Halilu	“	Chamo
8.	Hon. Ado Yusif	“	Duru
9.	Hon. Abdullahi Wada	“	Limawa
10.	Hon. Abdulwahab Idris	“	Sakwaya
11.	Hon. Adamu Mohd	“	Dundubus

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Hon. Sunusi Abdulaziz Dankofa	Chairman
2.	Hon. Zubairu Garba Abaya	V/Chairman
3.	Rt. Hon. Iliyasu Dundubus	Secretary
4.	Hon. Akilu Magaji S/Aska	Supervisory Councilor
5.	Hon. Mallam A. Kudai	Supervisory Councilor
6.	Hon. Abdulkadir Ibrahim	Supervisory Councilor
7.	Hon. Ajiya Talatu Abdullahi	Supervisory Councilor
8.	Hon. Sadi Yusif	Supervisory Councilor
9.	Hon. Abdulrahaman Mohd	Supervisory Councilor
10.	Hon. Aminu Madaki	Special Adviser
11.	Auwalu Mohd	Special Adviser
12.	Hon. Saiadu Gambo Sakwaya	Special Adviser
13.	Hon. Sani Hussaini Laraba	Special Adviser

MANAGEMENT STAFF

1.	Sulaiman Adamu Kiyawa	Director Personnel Management
2.	Garba Ibrahim Wunti	Director Planning, Research & Statistics
3.	Musa Sabo Gumel	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	2,251,765,059
Expenditure	<u>2,247,870,421</u>
Surplus/(Deficit)	<u>3,894,628</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Dutse Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE STATEMENT
OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	2,630,345	21,546,137
Investment	2	-	-
Advances	3	<u>53,155,675</u>	<u>45,596,877</u>
Total Assets		<u>55,786,020</u>	<u>67,143,014</u>
<u>LESS LIABILITIES</u>			
Deposits	4	55,225,564	70,477,185
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>55,225,564</u>	<u>70,477,185</u>
		<u>560,456</u>	<u>(3,334,171)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(3,334,171)	10,404,467
SURPLUS/ (Deficit) for the year		<u>3,894,627</u>	<u>7,070,296</u>
		<u>560,456</u>	<u>(3,334,171)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	24,164,047	31,171,531
Statutory Allocation	<u>2,227,601,012</u>	<u>2,257,706,415</u>
Total Revenue	<u>2,251,765,059</u>	<u>2,289,423,946</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,713,504,141	1,861,154,316
Capital expenditure	<u>534,366,290</u>	<u>421,199,334</u>
Total expenditure	<u>2,247,870,431</u>	<u>2,282,353,650</u>
Surplus/(Deficit) for the year	<u>3,894,628</u>	<u>7,070,296</u>

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	757,434
1002	Rate	9,865,000	3,893,400
1003	Local licences & fees	9,541,565	18,696,669
1004	Earnings from comm. & Undertaking	1,217,095	7,206,368
1005	Rent L.G Properties	455,000	828,000
1006	Interest & Dividend	161,557	-
1007	Grants	-	-
1008	Miscellaneous	2,923,830	335,660
1009	Statutory Allocations	<u>2,094,564,763</u>	<u>1,872,549,539</u>
		<u>2,118,728,810</u>	<u>1,904,267,070</u>

CAPITAL REVENUE

3001	Internal Sources	133,036,249	372,541,987
3002	External Sources	-	-
3003	Grants	-	12,614,889
3004	Miscellaneous	-	-
		<u>133,036,249</u>	<u>385,156,876</u>
	Total Capital Revenue	<u>133,036,249</u>	<u>385,156,876</u>
	Total Recurrent/Capital Revenue	<u>2,251,765,059</u>	<u>2,289,423,946</u>

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	24,308,622	54,842,793
2002	office of the Secretary	8,615,428	14,237,837
2003	The Council	32,660,729	51,954,650
2004	Personal Management	93,175,592	95,731,056
2005	Finance & Supply	169,217,340	190,602,407
2006	Education	865,743,875	851,324,618
2007	Medical & Health	212,437,876	221,501,018
2008	Agriculture & Nat. Res.	52,421,514	43,189,069
2009	works & Housing	55,145,593	88,382,408
2010	Traditional Office Holders	101909,287	112,678,037
2011	social & Comm. Development	<u>97,868,285</u>	<u>136,710,423</u>
Total Recurrent Expenditure		<u>1,713,504,141</u>	<u>1,861,154,316</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	3,240,000	32,731,158
5001-05	Social Sector	97,186,700	11,709,412
6001-04	Area Development Sector	55,674,794	46,408,673
7001-03	Administrative Sector	378,264,795	330,350,091
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>534,366,290</u>	<u>421,199,334</u>
Total & Capital Expenditure		<u>2,247,870,431</u>	<u>2,282,353,650</u>

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	500,000	-	(500,000)
1002	Rates	1,500,000	9,865,000	8,365,000
1003	Local Licences & fees	15,860,500	9,541,565	(6,318,435)
1004	Comm. Undertaking	3,620,000	1,217,095	(2,402,905)
1005	Rent on L.G Properties	1,500,000	455,000	(1,045,000)
1006	Interest & Dividend	600,000	161,557	(438,443)
1007	Grants	-	-	-
1008	Miscellaneous	700,000	2,923,830	2,223,830
1009	Statutory Allocation	<u>2,063,635,993</u>	<u>2,094,564,763</u>	<u>30,928,770</u>
Total Recurrent Revenue		<u>2,087,915,993</u>	<u>2,118,728,810</u>	<u>30,812,817</u>

CAPITAL REVENUE

3001	Internal Sources	548,358,096	90,141,161	(260,686,322)
3002	External Sources	-	-	-
3003	Grants	10,000,000	-	(10,000,000)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>558,358,096</u>	<u>133,036,249</u>	<u>(425,321,847)</u>
Total Recurrent/Capital Revenue		<u>2,646,274,089</u>	<u>2,251,765,659</u>	<u>(394,509,030)</u>

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	56,008,976	24,308,622	31,700,354
2002	Office of the Secretary	11,538,766	8,615,428	2,923,338
2003	The Council	51,504,144	32,660,729	18,843,415
2004	Personal Management	94,235,931	93,175,592	1,060,339
2005	Finance & Supply	366,800,952	169,217,340	197,583,612
2006	Education	699,663,280	169,217,340	(166,080,595)
2007	Medical & Health	206,819,550	212,437,876	(5,618,326)
2008	Agriculture & Resources	50,488,824	52,421,514	(1,932,690)
2009	Works & Housing	59,245,758	55,145,593	4,100,165
2010	Traditional Office	85,000,000	101,909,287	(16,909,287)
2011	Social & Comm. Dev.	<u>100,912,423</u>	<u>97,868,285</u>	<u>3,044,138</u>
Total Recurrent Expenditure		<u>1,782,218,604</u>	<u>1,713,504,141</u>	<u>68,714,463</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	92,170,781	3,240,000	88,930,781
5001-05	Social Sector	135,660,717	97,186,700	38,474,017
6001-04	Area Development	164,595,444	55,674,794	108,920,650
7001-03	Administrative Sector	494,899,546	378,264,795	116,634,751
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>887,326,488</u>	<u>534,366,290</u>	<u>352,960,198</u>
Total & Capital Expenditure		<u>2,669,545,092</u>	<u>2,247,870,431</u>	<u>421,674,661</u>

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Microfinance Bank	25,052	
Union Bank Plc	-	1,830,525
Unity Bank Plc	48,494	1,871,732
First Bank Plc	-	1,327,276
Unity Bank Plc	503,671	784,908
Zenith Bank	121,011	13,284,799
Fidelity Bank Plc	594	246,232
Saving & Loans	1,824,145	1,282,953
Diamond Bank Plc	884	4,578,762
Eco Bank Plc	<u>106,496</u>	<u>-</u>
	<u>2,630,345</u>	<u>25,207,187</u>
<u>Advances</u>		
Personal Advances	11,899,808	10,341,010
Others	<u>41,255,867</u>	<u>35,255,867</u>
	<u>53,155,675</u>	<u>45,596,877</u>
<u>Deposits</u>		
State Government	44,774,632	
Federal Government	3,588,512	44,774,632
Others	<u>6,862,420</u>	<u>6,057,197</u>
Loans	<u>55,225,564</u>	<u>70,477,185</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	2,251,765,059	2,289,423,946
Deduct Total Expenditure	<u>(2,247,879,431)</u>	<u>(2,282,353,650)</u>
	3,894,628	7,070,296

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
1.	D/1	P. A. Y. E	2,139,505	-	-	2,139,505
2.	D/2	N.U.L.G.E	302,941	-	-	302,941
3.	D/3	GOVT. TAX	38,693,254	-	-	38,693,254
4.	D/4	5% VAT	19,398,736	16,056,844	-	3,341,892
5.	D/5	M.H.W.U	153,288	-	-	153,288
6.	D/6	RETENTION	4,798,001	-	-	4,798,001
7.	D/7	15% WITHOLDING	246,620	-	-	246,620
8.	D/8	8% C.P.S	3,941,873	-	-	3,941,873
9.	D/9	SOCIAL SECURITY	-	2,128,000	2,128,000	-
10.	D/10	PARTY DUES	-	-	-	-
11.	D/11	UNCLAIMED	42,900	-	-	42,900
12.	D/12	MUHD SANI B/KUDU	126,045	-	-	126,045
13.	D/13	YUNUSA MAGAJ	22,531	-	-	22,531
14.	D/14	TASIU MUHD GUMEL	156,905	-	77,400	234,305
15.	D/15	HAMISU MUHD GARU	77,250	-	-	77,250
16.	D/16	SULAIMAN ADAMU	12,727	-	-	12,727
17.	D/17	ISMAILA SULAIMAN	16,667	-	-	16,667
18.	D/18	RAB'U SURAKA AUYO	27,632	-	13,816	41,448
19.	D/19	ABUBAKAR SAD'Q	42,910	-	-	42,910
20.	D/20	GARBA A. MUSA	26,823	-	-	26,823
21.	D/21	YUSUF MUSA	21,458	-	-	21,458
22.	D/22	MUHD WANU TIJJANI	32,458	-	-	32,458
23.	D/23	MUKTAR ABUBAKAR	26,822	-	-	26,822
24.	D/24	ADO AMADU	30,822	-	51,500	81,542
25.	D/25	SANI LAWAL RONI	44,664	-	78,966	123,630
26.	D/26	NASIRU ABUBAKAR	16,094	-	-	16,094
27.	D/27	IBRAHIM WUNTI	36,171	-	89,474	125,645
28.	D/28	AYUBA AHMED MARK	23,844	-	40,875	64,719
29.	D/29	ABBA WADA JAHUN	19,313	-	38,625	57,938
30.	D/30	AMINU SAYYADI	-	-	38,625	38,625
31.	D/31	HABIBU MAGAJI	-	-	38,625	38,625
32.	D/32	MUHAMMAD JIJIYO	-	-	38,625	38,625
33.	D/33	MUTARI BALA	-	-	51,504	51,504
34.	D/34	SHUAIBU IBRAHIM	-	-	12,864	12,864
35.	D/35	SA'DU DANBARAU	-	-	34,332	34,332
36.	D/36	HASHIMU BASHIR	-	-	38,625	38,625
37.	D/37	LAWAN B. AHMED	-	-	6,867	6,867
38.	D/38	ALI ISA MAJE	-	-	25,750	25,750
39.	D/39	YUSUF USMAN F/DUSTE	-	-	25,752	25,752
40.	D/40	YUSHA'U CHINDO	-	-	38,627	38,627
41.	D/41	HARUNA USMAN	-	-	25,746	25,746
TOTAL			70,477,185	18,184,844	2,933,223	55,225,564

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

GURI LOCAL GOVERNMENT COUNCIL

GURI LOCAL GOVERNMENT COUNCIL

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GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Ibrahim Haruna Gangara	Gaduwa	Speaker
2.	Idris Mati Haruna	Adiyani	Deputy Speaker
3.	Isa Abdussalam	Dawa	Majority Leader
4.	Habu Safiyanu	Guri	Member
5.	Mohd Isyaku	Kadira	“
6.	Abdullahi Maigari	Musari	“
7.	Ladan Nayaya	M/Babba	“
8.	Yahaya Ibrahim	Garbagal	“
9.	Murtala Ubali	Margadu	“
10.	Isah Adamu	Lafiya	“

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Abdullahi Bulama Zugo	Chairman
2.	Usman Abdullahi Musari	Vice Chairman
3.	Muhammadu Ibrahim Margadu	Secretary
4.	Ibrahim Saidu	Councilor Education
5.	Sulaiman B. Ahmed	Councilor Agriculture
6.	Mohammed Aliyu Geidam	Councilor Med & Health
7.	Maikano M. Yaro	Councilor Revenue
8.	Dawure A. Bagana	Councilor Comm. Dev.
9.	Chadi Wareri	Councilor Planning
10.	Bukar Shuaibu Guri	Councilor Works & Housing
11.	Muhammad Ago	Adviser on Poverty & Disable
12.	Domi Dodo	Adviser on Special Duties
13.	Muhammad Umar Soni	Political Adviser

MANAGEMENT STAFF

1.	Yau Ibrahim Yalwandamai	Director Personnel Management
2.	Ahmad Garba	Director Planning, Research & Statistics
3.	Umar I. Adamu	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,626,905,089
Expenditure	<u>1,632,472,801</u>
Surplus/(Deficit)	<u>(6,067,712)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Guri Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE STATEMENT
OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	3,412,635	27,010,540
Investment	2	-	-
Advances	3	<u>23,555,098</u>	<u>25,029,390</u>
Total Assets		<u>26,976,733</u>	<u>52,039,903</u>
<u>LESS LIABILITIES</u>			
Deposits	4	53,543,267	72,547,752
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>53,543,267</u>	<u>72,547,752</u>
		<u>(26,575,534)</u>	<u>(20,507,822)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(20,507,822)	(22,123,666)
SURPLUS/ (Deficit) for the year		<u>(6,067,712)</u>	<u>1,615,844</u>
		<u>(26,575,534)</u>	<u>(20,507,822)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	13,164,260	8,062,052
Statutory Allocation	<u>1,613,240,829</u>	<u>1,603,044,976</u>
Total Revenue	<u>1,626,405,089</u>	<u>1,611,107,028</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,233,494,272	1,217,364,470
Capital expenditure	<u>398,978,529</u>	<u>392,126,714</u>
Total expenditure	<u>1,632,472,801</u>	<u>1,609,491,184</u>
Surplus/(Deficit) for the year	<u>(6,067,712)</u>	<u>1,615,844</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	165,000	160,000
1003	Local licences & fees	7,687,150	6,451,982
1004	Earnings from comm. & Undertaking	1,528,525	1,070,577
1005	Rent L.G Properties	-	-
1006	Interest & Dividend	35,004	99,926
1007	Grants	-	-
1008	Miscellaneous	3,748,581	279,567
1009	Statutory Allocations	<u>1,527,347,711</u>	<u>1,433,116,787</u>
		<u>1,540,511,971</u>	<u>1,441,178,839</u>

CAPITAL REVENUE

3001	Internal Sources	85,893,118	137,838,463
3002	External Sources	-	-
3003	Grants	-	30,089,726
3004	Miscellaneous	-	-
		<u>85,893,118</u>	<u>169,928,189</u>
	Total Capital Revenue	<u>85,893,118</u>	<u>169,928,189</u>
	Total Recurrent/Capital Revenue	<u>1,626,405,089</u>	<u>1,611,107,028</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	47,019,219	50,719,964
2002	office of the Secretary	22,473,081	26,810,011
2003	The Council	38,530,257	58,514,352
2004	Personal Management	167,465,890	115,240,700
2005	Finance & Supply	151,663,833	232,659,857
2006	Education	320,552,730	262,247,280
2007	Medical & Health	162,871,425	165,877,050
2008	Agriculture & Nat. Res.	50,485,869	35,923,737
2009	works & Housing	100,805,548	94,062,674
2010	Traditional Office Holders	72,373,141	-
2011	social & Comm. Development	<u>99,253,279</u>	<u>100,561,449</u>
Total Recurrent Expenditure		<u>1,713,504,141</u>	<u>1,217,364,470</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	27,729,977	113,147,394
5001-05	Social Sector	53,206,513	44,501,023
6001-04	Area Development Sector	19,094,649	46,015,422
7001-03	Administrative Sector	298,947,396	188,462,875
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>398,978,529</u>	<u>392,126,714</u>
Total & Capital Expenditure		<u>1,632,472,801</u>	<u>1,609,491,184</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPERATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	200,000	165,000	(35,000)
1003	Local Licences & fees	9,770,000	7,687,150	(2,082,850)
1004	Comm. Undertaking	1,400,000	1,528,525	128,525
1005	Rent on L.G Properties	-	-	-
1006	Interest & Dividend	1,300,000	35,004	(1,264,996)
1007	Grants	-	-	-
1008	Miscellaneous	500,000	3,748,581	3,248,581
1009	Statutory Allocation	<u>1,674,533,099</u>	<u>1,527,347,711</u>	(147,185,388)
Total Recurrent Revenue		<u>1,687,903,099</u>	<u>1,540,511,971</u>	<u>(147,391,128)</u>

CAPITAL REVENUE

3001	Internal Sources	322,918,135	85,893,118	(237,025,017)
3002	External Sources	-	-	-
3003	Grants	163,705,295	-	(163,705,295)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>486,623,430</u>	<u>85,893,118</u>	<u>400,730,312</u>
Total Recurrent/Capital Revenue		<u>2,174,526,629</u>	<u>1,626,405,089</u>	<u>(548,121,540)</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPERATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	67,917,936	47,019,219	20,898,717
2002	Office of the Secretary	24,649,485	22,473,081	2,176,404
2003	The Council	51,399,000	38,530,257	11,868,743
2004	Personal Management	126,418,688	167,465,890	(41,047,202)
2005	Finance & Supply	320,062,447	151,663,833	168,393,614
2006	Education	281,173,880	320,552,730	(39,378,850)
2007	Medical & Health	153,171,880	162,871,425	(9,699,545)
2008	Agriculture & Resources	53,440,246	50,485,869	2,954,377
2009	Works & Housing	104,163,174	100,805,548	3,357,626
2010	Traditional Office	85,000,000	72,373,141	12,626,859
2011	Social & Comm. Dev.	<u>87,157,018</u>	<u>99,253,279</u>	(12,096,261)
Total Recurrent Expenditure		<u>1,353,553,754</u>	<u>1,233,494,272</u>	<u>120,059,482</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	149,005,366	27,729,977	121,275,389
5001-05	Social Sector	174,542,737	53,206,513	121,326,224
6001-04	Area Development	70,600,000	19,094,643	51,505,357
7001-03	Administrative Sector	453,835,211	298,947,396	154,887,815
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>847,983,314</u>	<u>398,978,529</u>	<u>449,004,785</u>
Total & Capital Expenditure		<u>2,201,537,068</u>	<u>1,632,472,801</u>	<u>569,064,267</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank	-	-
Unity Bank Plc (Main)	45,296	25,136,533
Unity Bank Plc (Salary)	18,005	626,849
Unity Bank Plc (Overhead)	35,930	1,486
Skye Bank Plc (Revenue)	74,732	357,486
Skye Bank Plc (Project)	2,630,669	280,188
Eco Bank Plc (Tractors)	<u>608,003</u>	<u>608,003</u>
	<u>3,412,635</u>	<u>27,101,540</u>
<u>Advances</u>		
Personal Advances	6,633,098	8,107,390
Others	<u>16,922,000</u>	<u>16,922,000</u>
	<u>23,555,098</u>	<u>25,029,390</u>
<u>Deposits</u>		
State Government	30,720,863	30,720,863
Federal Government	13,361,857	32,157,543
Others	<u>9,460,547</u>	<u>9,669,346</u>
Loans	<u>53,543,267</u>	<u>72,547,752</u>
<u>Banks Overdraft</u>		
	-	-
<u>Surplus and Deficits</u>		
Total Revenue	-	1,611,107,028
Deduct Total Expenditure	-	<u>(1,609,491,184)</u>
	-	1,615,844

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
1.	D/1	5% GOVT. TAX	30,720,357	-	-	30,720,357
2.	D/2	5% VAT	31,413,529	-	18,795,686	31,413,529
3.	D/3	RETENTION MONEY	5,567,592	-	-	5,567,592
4.	D/4	8% C.P.S	506	-	-	506
5.	D/5	15% WITHHOLDING	744,014	-	-	744,014
6.	D/6	OTHERS	1,863,529	-	-	1,863,529
7.	D/7	AYUBA ZAKAR	61,151	-	-	61,151
8.	D/8	MUHAMMED BATALI	12,108	-	-	12,108
9.	D/9	ABUBAKAR LAWAN	80,400	-	-	80,400
10.	D/10	KABIRU ILIYASU	91,194	-	-	91,194
11.	D/11	MUSTAPHA SADAUKI	100,151	-	-	100,151
12.	D/12	HARUNA ABDULLAHI	81,542	-	-	81,542
13.	D/13	ABBA ISAH	70,938	-	-	70,938
14.	D/14	TANKO ABDU	158,799	-	158,799	-
15.	D/15	MUSA HASSAN	390,836	-	-	390,836
16.	D/16	AHMED DANKAKALA	107,287	-	-	107,287
17.	D/17	SALISU ADO D/ZOMO	38,625	-	-	38,625
18.	D/18	Manu Salisu Gujangu	12,222	-	-	12,222
19.	D/19	YAHAYA USMAN	15,136	-	-	15,136
20.	D/20	HAMISU LAWAN	25,750	-	-	25,750
21.	D/21	RABI'U BALA ILU	20,034	-	-	20,034
22.	D/22	UMAR HAMZA	37,508	-	-	37,508
23.	D/23	IDRIS ISAH KANI	51,500	-	-	51,500
24.	D/24	AHMED IGUDU	53,646	-	-	53,646
25.	D/25	ADAMU MOHD ATUWA	34,333	-	-	34,333
26.	D/26	ABDUL'AZIZ YAKUBU	1,144	-	-	1,144
27.	D/27	ABBAS YA'U	59,010	-	-	59,010
28.	D/28	Abdullahi Uba Nafara	42,820	-	-	42,820
29.	D/29	Mustapha Abdubakar	16,075	-	-	16,075
30.	D/30	JAMILU MOHD MUKTAR	8,584	-	-	8,584
31.	D/31	SALISU IDRIS	6,437	-	-	6,437
32.	D/32	Tractor Hire Purchase	50,000	-	50,000	-
33.	D/33	BIRNIN KUDU L.G.	210,995	-	-	210,995
		TOTAL	72,547,752	-	19,004,485	53,543,267

GURI LOCAL GOVERNMENT JIGAWA STATE
SCHEDULE OF IMPERSONAL ADVANCE FOR THE YEAR ENDED 31ST DECEMBER, 2014

ACCT NO.	PARTICULAR	OPENING BALANCE 1/1/2014	DEBIT	CREDIT	CLOSING BALANCE 31/12/2014
1.	Bashir Bello	5,000,000			5,000,000
2.	Adamu Garba	1,300,000			1,300,000
3.	Sundry Person	1,100,000			1,100,000
4.	Adamu Garba	892,000			892,000
5.	Sundry Councilors	22,000			22,000
6.	Abba Isah	2,410,000			2,410,000
7.	Abba Isah	5,000,000			5,000,000
8.	Umar Hamza	1000,000			1000,000
9.	Yahaya Usman		3,000,000	3,000,000	
10.	= do=		3,000,000	3,000,000	
11.	= do=		3,000,000	3,000,000	
12.	= do=		3,000,000	3,000,000	
13.	= do=		3,000,000	3,000,000	
14.	= do=		3,000,000	3,000,000	
15.	Rabu'u Bala Ilu		1,000,000	1,000,000	
16.	Yahaya Usman		2,000,000	2,000,000	
17.	Rabu'u Bala Ilu		910,000	910,000	
18.	Bello Abdullahi		1,000,000	1,000,000	
19.	= do=		2,000,000	2,000,000	
	TOTAL	16,922,000	24,910,000	24,910,000	16,922,000

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

RONI LOCAL GOVERNMENT COUNCIL

RONI LOCAL GOVERNMENT COUNCIL

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RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Kabiru Magaji Roni	Roni	Speaker
2.	Alh. Isau Bako	Zugai	Deputy Speaker
3.	Alh. Aminu Mu'azu	Amaryawa	Majority Leader
4.	Alh. Ali Mu'azu	Tunas	Member
5.	Alota Dan'iya	Sankau	“
6.	Alh. Usman Muhammad	Baragumi	“
7.	Hajiya Fatsima Nasiru	Dansure	“
8.	Alh. Ado Dabo Tsakani	Kwaita	“
9.	Saidu Garba	Baragumi	“
10.	Alh. Salisu Sarki Abdu	Yanzaki	“
11.	Sardo Ankullu	Gora	“

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|-----|-------------------------|--|
| 1. | Alh. Bako Muhd Amaryawa | Chairman |
| 2. | Musa Sabi'u | V/Chairman |
| 3. | Alh. Ilu Muazu | Secretary |
| 4. | Ambai Lado Mahuta | Supervisory Councilor Education |
| 5. | Yahaya Iliyasu | Supervisory Councilor Treasury |
| 6. | Alh. Gambo Ibrahim | Supervisory Councilor Agriculture |
| 7. | Alh. Sale Danjuma | Supervisory Councilor Comm. Developmen |
| 8. | Isa Musa Kwaita | Supervisory Councilor Works & Housing |
| 9. | Hajiya Lami Ado | Supervisory Councilor Water & Sanitation |
| 10. | Alh. Muhammad Makaho | Special Adviser |
| 11. | Alh. Sani Ibrahim Roni | Special Adviser |
| 12. | Lawan Muhammad | Special Adviser |

MANAGEMENT STAFF

- | | | |
|----|------------------------|--|
| 1. | Muhammad Sani Abubakar | Director Personnel Management |
| 2. | Ibrahim Adamu | Director Planning, Research & Statistics |
| 3. | Dauda Idris Maigatari | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,498,916,977
Expenditure	<u>1,487,102,882</u>
Surplus/(Deficit)	<u>11,814,095</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Roni Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE STATEMENT
OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	1,413,438	1,254,013
Investment	2	-	-
Advances	3	<u>6,319,272</u>	<u>6,319,727</u>
Total Assets		<u>7,733,165</u>	<u>7,573,740</u>
<u>LESS LIABILITIES</u>			
Deposits	4	41,085,686	52,740,356
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>41,085,686</u>	<u>52,740,356</u>
		<u>(33,352,521)</u>	<u>(45,166,616)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(45,166,616)	(39,075,602)
SURPLUS/ (Deficit) for the year		<u>3,894,627</u>	<u>(6,091,014)</u>
		<u>560,456</u>	<u>(45,166,616)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	3,870,921	3,354,813
Statutory Allocation	<u>1,495,046,056</u>	<u>1,537,373,955</u>
Total Revenue	<u>1,498,916,977</u>	<u>1,540,729,768</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,167,100,048	1,277,904,643
Capital expenditure	<u>320,002,834</u>	<u>268,916,139</u>
Total expenditure	<u>1,487,102,882</u>	<u>1,546,820,782</u>
Surplus/(Deficit) for the year	<u>11,814,095</u>	<u>(6,091,014)</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	600,000
1002	Rate	200,000	-
1003	Local licences & fees	2,246,515	1,196,192
1004	Earnings from comm. & Undertaking	87,400	223,000
1005	Rent L.G Properties	-	-
1006	Interest & Dividend	-	-
1007	Grants	-	-
1008	Miscellaneous	1,337,006	1,875,621
1009	Statutory Allocations	<u>1,385,469,942</u>	<u>1,330,369,505</u>
		<u>1,389,340,863</u>	<u>1,333,724,318</u>

CAPITAL REVENUE

3001	Internal Sources	91,294,917	207,005,450
3002	External Sources	-	-
3003	Grants	18,281,192	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>109,576,114</u>	<u>207,005,450</u>
	Total Recurrent/Capital Revenue	<u>1,498,916,977</u>	<u>1,540,729,768</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	41,212,992	54,842,793
2002	office of the Secretary	15,979,702	14,237,837
2003	The Council	31,343,697	51,954,650
2004	Personal Management	114,721,513	95,731,056
2005	Finance & Supply	155,489,015	190,602,407
2006	Education	354,242,513	851,324,618
2007	Medical & Health	167,755,130	221,501,018
2008	Agriculture & Nat. Res.	42,583,784	43,189,069
2009	works & Housing	71,713,586	88,382,408
2010	Traditional Office Holders	70,171,299	112,678,037
2011	social & Comm. Development	<u>101,886,812</u>	<u>136,710,423</u>
Total Recurrent Expenditure		<u>1,487,102,882</u>	<u>1,861,154,316</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	-	12,150,000
5001-05	Social Sector	28,068,520	3,115,327
6001-04	Area Development Sector	13,564,004	9,754,872
7001-03	Administrative Sector	278,370,310	243,895,940
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>320,002,834</u>	<u>268,916,139</u>
Total & Capital Expenditure		<u>1,487,102,882</u>	<u>1,546,820,782</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	200,000	200,000	-
1003	Local Licences & fees	7,848,000	2,246,515	(5,601,485)
1004	Comm. Undertaking	800,000	87,400	(712,600)
1005	Rent on L.G Properties	200,000	-	(200,000)
1006	Interest & Dividend	1,120,000	-	(1,120,000)
1007	Grants	-	-	-
1008	Miscellaneous	400,000	1,337,006	937,006
1009	Statutory Allocation	<u>1,505,951,765</u>	<u>1,385,469,942</u>	<u>(120,481,823)</u>
Total Recurrent Revenue		<u>1,516,719,765</u>	<u>1,389,340,963</u>	<u>(127,378,802)</u>

CAPITAL REVENUE

3001	Internal Sources	299,963,664	91,294,917	(208,668,747)
3002	External Sources	-	-	-
3003	Grants	152,818,944	18,281,197	(134,537,747)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>452,782,608</u>	<u>109,576,114</u>	<u>(343,206,494)</u>
Total Recurrent/Capital Revenue		<u>1,969,502,373</u>	<u>1,498,916,977</u>	<u>(470,585,396)</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	59,585,951	41,212,992	18,372,958
2002	Office of the Secretary	19,425,016	15,979,702	3,445,314
2003	The Council	51,921,629	31,343,697	20,577,932
2004	Personal Management	141,592,808	114,721,513	26,871,295
2005	Finance & Supply	255,410,504	155,489,015	99,921,489
2006	Education	326,909,799	354,242,513	(27,332,714)
2007	Medical & Health	183,655,289	167,755,130	15,900,159
2008	Agriculture & Resources	45,791,283	42,583,784	3,207,499
2009	Works & Housing	91,102,092	71,713,586	19,388,507
2010	Traditional Office	80,000,000	70,171,299	9,828,701
2011	Social & Comm. Dev.	<u>89,743,970</u>	<u>101,886,817</u>	<u>(12,142,827)</u>
Total Recurrent Expenditure		<u>1,345,138,341</u>	<u>1,167,100,048</u>	<u>178,038,293</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	113,723,066	-	113,723,066
5001-05	Social Sector	57,804,364	28,068,520	29,735,844
6001-04	Area Development	36,000,000	13,564,004	22,435,996
7001-03	Administrative Sector	433,090,615	278,370,310	154,720,305
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>640,618,045</u>	<u>320,002,834</u>	<u>320,615,211</u>
Total & Capital Expenditure		<u>1,985,756,386</u>	<u>1,487,102,882</u>	<u>498,653,504</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Unity Bank Plc (Salary)	132,631	-
Unity Bank Plc (Overhead)	500,749	-
Unity Bank Plc (Main)	18,800	-
Unity Bank (Revenue)	241,509	-
Unity Bank Plc (Project)	52,534	-
Other Banks	<u>467,215</u>	<u>-</u>
	<u>1,413,438</u>	<u>1,254,013</u>
<u>Advances</u>		
Personal Advances	4,178,222	4,178,222
Others	<u>2,141,505</u>	<u>2,141,505</u>
	<u>6,319,727</u>	<u>6,319,727</u>
<u>Deposits</u>		
State Government	24,793,073	24,793,073
Federal Government	1,849,351	13,514,021
Others	<u>14,443,262</u>	<u>14,433,262</u>
Loans	<u>41,085,686</u>	<u>52,740,356</u>
<u>Banks Overdraft</u>		
	-	-
<u>Surplus and Deficits</u>		
Total Revenue	1,498,916,977	1,540,729,768
Deduct Total Expenditure	<u>(1,487,102,882)</u>	<u>(1,546,820,782)</u>
	11,814,095	(6,091,041)

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
1.	D/1	P. A. Y. E	167,541	-	-	167,541
2.	D/2	N.U.L.G.E	1,190,792	-	-	1,190,792
3.	D/3	M.H.W.U	268,325	-	-	268,325
4.	D/4	5% GOVT. TAX	21,099,569	-	-	21,099,569
5.	D/5	15% WITHOLDING	475,123	953,728	-	(478,605)
6.	D/6	10% RETENTION	5,623,121	-	-	5,623,121
7.	D/7	5% VAT	13,038,898	10,710,942	-	2,327,956
8.	D/8	TABO FARMERS	982,481	-	-	982,481
9.	D/9	8% C.P.S	3,525,963	-	-	3,525,963
10.	D/10	SURVIVAL CONT.	63,000	-	-	63,000
11.	D/11	10% PARTY CONT.	-	-	-	-
12.	D/12	AMAR YAWA FARMORS	854,000	-	-	854,000
13.	D/13	SOCIAL SECURITY	-	2,128,000	2,128,000	-
14.	D/14	NULGE/MHWU LOAN	2,332,294	-	-	2,332,294
15.	D/15	HALILU RABIU	3,319	-	-	3,319
16.	D/16	DAUDA ADRIS	251,946	-	-	251,946
17.	D/17	NASIRU UMAR	65,006	-	-	65,006
18.	D/18	NAZIRU AMINU	67,295	-	-	67,295
19.	D/19	SHAWN	500,000	-	-	500,000
20.	D/20	SHUKURA FARMERS	730,000	-	-	730,000
21.	D/21	HIMMA FARMERS	813,481	-	-	813,481
22.	D/22	ZUGAI DAMMADI	41,481	-	-	41,481
23.	D/23	AMINU DALHATU	37,552	-	-	37,552
24.	D/24	YA'U MAIGARI	114,444	-	-	114,444
25.	D/25	IBRAHIM ADAMU	45,758	-	-	45,758
26.	D/26	A. SANI S/BAI	192,199	-	-	192,199
27.	D/27	SANI BALA KAZAURE	9,083	-	-	9,083
28.	D/28	AMINDEEN YUNUSA	34,335	-	-	34,335
29.	D/29	AMINDEEN YANUSA	6,864	-	-	6,864
30.	D/30	MUHD MUSA RONI	34,333	-	-	34,333
31.	D/31	ADAMU IBRAHIM	9,083	-	-	9,083
32.	D/32	YAU SANI	17,034	-	-	17,034
33.	D/33	AMINU SHEHU	5,365	-	-	5,365
34.	D/34	BADAMASI MUSA	29,903	-	-	29,903
35.	D/35	TIJJANI IBRAHIM	27,126	-	-	27,126
36.	D/36	MUSTAPHA SADAUKI	50,069	-	-	50,069
37.	D/37	MUHD HASSAN F	13,889	-	-	13,889
38.	D/38	GARBA ABUBAKAR	2,861	-	-	2,861
39.	D/39	AHMED YUGUDA	26,823	-	-	26,823
		TOTAL	52,740,356	13,792,665	2,128,000	41,085,686

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

KAZAURE LOCAL GOVERNMENT COUNCIL

KAZAURE LOCAL GOVERNMENT COUNCIL

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KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD
1.	Alh. Lawan Bala	Arewa
2.	Hon. Usman Muhammed	Dabaza
3.	Hon. Luwanu Hamza	Gada
4.	Ibrahim Mato	dabaza
5.	Adamu Garba	Ba'auzini
6.	Hon. Mohd Abdullahi	Sabaru
7.	Lawan Mohammed	Kanti
8.	Hon. Rabi'u Balah	Dandi
9.	Hon. Jamilu Yahaya	Yamma
10.	Hon. Aliyu Mohammed	Unguwar Gabas
11.	Hon. Abdullahi Balah	Maradawa

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|-----|-------------------|--|
| 1. | Alh. Sale Yahaya | Chairman |
| 2. | Mukarrabu Hamza | V/Chairman |
| 3. | Hassan Abubakar | Agric Dept. |
| 4. | Ado Bido | Supervisory Councilor W.A.S.H. Dept. |
| 5. | Surajo Mohammed | Supervisory Councilor Works & House Dep. |
| 6. | Sani Adamu | Supervisory Councilor Planning Dept |
| 7. | Ibrahim Makera | Supervisory Councilor Education Dept |
| 8. | H. Dudu Hassan | Supervisory Councilor Treasury Dept |
| 9. | Amina Kanandabo | Adviser |
| 10. | Sani Sha'aibu | Adviser |
| 11. | Sani Mohd Kazaure | Adviser |
| 12. | Ibrahim Yahuza | Secretary |

MANAGEMENT STAFF

- | | | |
|----|-------------------|--|
| 1. | Hayatu Sule Dutse | Director Personnel Management |
| 2. | Yusif Maji | Director Planning, Research & Statistics |
| 3. | Inuwa Ibrahim | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,857,743,333
Expenditure	<u>1,847,789,801</u>
Surplus/(Deficit)	<u>9,953,532</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Kazaure Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s 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.

KAZAURU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	13,367,419	17,253,244
Investment	2	-	-
Advances	3	<u>6,387,506</u>	<u>7,161,538</u>
Total Assets		<u>19,754,925</u>	<u>24,414,782</u>
<u>LESS LIABILITIES</u>			
Deposits	4	41,354,770	55,968,159
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>41,354,770</u>	<u>55,968,159</u>
		<u>(21,599,845)</u>	<u>(31,553,337)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(31,553,377)	(42,026,949)
SURPLUS/ (Deficit) for the year		<u>9,953,532</u>	<u>10,473,572</u>
		<u>(21,599,845)</u>	<u>(31,553,377)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

KAZAURU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	7,614,276	18,438,317
Statutory Allocation	<u>1,850,129,057</u>	<u>1,910,638,666</u>
Total Revenue	<u>1,857,743,333</u>	<u>1,929,076,983</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,449,167,187	1,594,987,340
Capital expenditure	<u>398,622,614</u>	<u>323,616,071</u>
Total expenditure	<u>1,847,789,801</u>	<u>1,918,603,411</u>
Surplus/(Deficit) for the year	<u>9,953,532</u>	<u>10,473,572</u>

KAZAURU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	675,500
1002	Rate	-	100,000
1003	Local licences & fees	3,414,106	8,207,354
1004	Earnings from comm. & Undertaking	3,906,670	7,712,831
1005	Rent L.G Properties	293,500	-
1006	Interest & Dividend	-	227,243
1007	Grants	-	-
1008	Miscellaneous	-	1,515,389
1009	Statutory Allocations	<u>1,661,685,495</u>	<u>1,840,835,520</u>
		<u>1,669,229,771</u>	<u>1,859,273,837</u>

CAPITAL REVENUE

3001	Internal Sources	117,838,717	69,803,146
3002	External Sources	-	-
3003	Grants	70,604,845	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>188,443,562</u>	<u>69,803,146</u>
	Total Recurrent/Capital Revenue	<u>1,857,743,333</u>	<u>1,929,076,983</u>

KAZAURU OCAI GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	43,639,012	53,003,334
2002	office of the Secretary	34,147,202	43,392,190
2003	The Council	28,406,319	51,593,157
2004	Personal Management	124,491,091	117,806,321
2005	Finance & Supply	160,774,457	191,030,509
2006	Education	587,939,454	569,944,359
2007	Medical & Health	215,076,995	236,149,646
2008	Agriculture & Nat. Res.	42,794,131	46,635,969
2009	works & Housing	62,449,350	82,737,831
2010	Traditional Office Holders	83,116,655	94,748,251
2011	social & Comm. Development	<u>66,336,521</u>	<u>107,945,773</u>
Total Recurrent Expenditure		<u>1,449,167,187</u>	<u>1,594,987,340</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	-	9,541,054
5001-05	Social Sector	59,289,747	4,780,000
6001-04	Area Development Sector	24,687,779	-
7001-03	Administrative Sector	314,645,088	309,295,017
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>398,622,614</u>	<u>323,616,031</u>
Total & Capital Expenditure		<u>1,847,789,801</u>	<u>1,918,603,411</u>

KAZAURU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	1,000,000	-	(1,000,000)
1002	Rates	300,000	-	(300,000)
1003	Local Licences & fees	11,025,000	3,414,106	(7,610,894)
1004	Comm. Undertaking	8,300,000	3,906,670	(4,393,330)
1005	Rent on L.G Properties	-	293,500	(293,500)
1006	Interest & Dividend	150,000	-	(150,000)
1007	Grants	-	-	-
1008	Miscellaneous	-	-	-
1009	Statutory Allocation	<u>1,807,085,023</u>	<u>1,661,685,495</u>	<u>(145,399,528)</u>
Total Recurrent Revenue		<u>1,827,860,023</u>	<u>1,669,299,771</u>	<u>(158,560,252)</u>

CAPITAL REVENUE

3001	Internal Sources	368,086,821	117,838,717	(250,248,104)
3002	External Sources	-	-	-
3003	Grants	160,027,872	70,604,845	(89,423,027)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>528,114,693</u>	<u>188,443,562</u>	<u>(339,671,131)</u>
Total Recurrent/Capital Revenue		<u>2,355,974,716</u>	<u>1,857,743,333</u>	<u>(498,231,383)</u>

KAZAURU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	66,576,751	43,635,012	22,941,739
2002	Office of the Secretary	47,296,297	34,147,202	13,149,095
2003	The Council	52,400,218	28,406,319	23,993,899
2004	Personal Management	111,217,496	124,491,091	(13,273,595)
2005	Finance & Supply	366,983,767	160,774,457	206,209,310
2006	Education	509,000,000	587,939,454	(78,939,454)
2007	Medical & Health	229,624,827	215,076,995	14,547,832
2008	Agriculture & Resources	46,019,232	42,794,131	3,225,101
2009	Works & Housing	66,755,310	62,449,350	4,305,960
2010	Traditional Office	85,000,000	83,116,655	1,883,345
2011	Social & Comm. Dev.	<u>97,501,700</u>	<u>66,336,521</u>	<u>31,165,179</u>
Total Recurrent Expenditure		<u>16,78,375,598</u>	<u>1,449,167,187</u>	<u>229,208,411</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	91,322,298	-	91,322,298
5001-05	Social Sector	88,820,532	59,289,747	29,530,785
6001-04	Area Development	70,444,348	24,687,779	45,756,569
7001-03	Administrative Sector	445,175,467	314,645,088	130,530,379
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>695,762,645</u>	<u>398,622,614</u>	<u>297,140,031</u>
Total & Capital Expenditure		<u>2,374,138,243</u>	<u>1,847,789,801</u>	<u>526,348,442</u>

KAZAURU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Unity Bank Plc (Personal)	107,218	15,407,214
Unity Bank Plc (Revenue)	329,816	143,593
Unity Bank Plc (Tractors)	806,099	806,009
Skye Bank Plc (Loans)	257,931	556,293
Skye Bank Plc (Main)	11,765,813	257,930
Skye Banks Plc (Project)	6,994	-
Skye Banks Plc (Overhead)	11,433	-
Krgy Microfinance	<u>82,115</u>	<u>82,115</u>
	<u>13,367,419</u>	<u>17,253,244</u>
<u>Advances</u>		
Personal Advances	6,322,386	7,096,418
Others	<u>65,120</u>	<u>65,120</u>
	<u>6,387,506</u>	<u>7,161,538</u>
<u>Deposits</u>		
State Government	33,618,235	33,618,235
Federal Government	1,767,657	16,743,285
Others	<u>5,968,878</u>	<u>5,606,539</u>
Loans	<u>41,354,770</u>	<u>55,968,159</u>
<u>Banks Overdraft</u>		
	-	-
<u>Surplus and Deficits</u>		
Total Revenue	1,857,743,333	1,929,076,983
Deduct Total Expenditure	<u>1,847,789,801</u>	<u>(1,918,603,411)</u>
	9,953,532	10,473,572

KAZAURU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	P. A. Y. E	65,550	10,831,741	10,831,741	65,550
D/2	N.U.L.G.E	88,819	3,979,537	3,979,537	88,819
D/3	M.H.W.U	16,780	1,788,600	1,788,600	16,780
D/4	5% GOVT. TAX	33,552,685	-	-	33,552,685
D/5	5% VAT	16,530,635	11,797,669	-	4,732,966
D/6	RETENTION	3,784,119	-	-	3,784,119
D/7	15% WITHOLDING	213,650	3,178,959	-	(2,965,309)
D/8	UNLLAIM SALARY	369,435	-	-	369,435
D/9	TRACTORS	730,000	-	-	730,000
D/10	8% C.P.S	73,633	15,586,271	15,586,271	73,633
D/11	DISABLES	-	12,768,000	12,768,000	-
D/12	PARTY CONTRIBUTION	-	1,240,942	1,240,942	-
D/13	ADAMU HARUNA	80,469	-	-	80,469
D/14	USMAN M. KIGIN	64,375	-	-	64,375
D/15	MUSA UMAR	37,551	-	-	37,551
D/16	SULAIMAN DAUDA	50,375	-	-	50,375
D/17	ABDU MATO	56,826	-	-	56,826
D/18	MUSA HAMISU	4,291	-	-	4,291
D/19	MUHAMMAD HARUNSA	16,094	-	-	16,094
D/20	SULE MUHD ADO	2,861	-	-	2,861
D/21	BASHIR IDRIS	16,022	-	27,467	43,489
D/22	MUHD ARI KADIRA	37,527	-	64,332	101,859
D/23	SANI AYUBA	37,552	-	-	37,552
D/24	GARBA HARUNA	32,141	-	38,752	70,893
D/25	HAYATU SULE	45,206	-	51,664	51,664
D/26	USMAN YANA	22,533	-	25,752	25,752
D/27	YUSUF MAJI	26825	-	-	26,825
D/28	AMINU USMAN	3,434	-	12,018	12,018
D/29	WASILLI MLIAZU	3,406	-	27,250	27,250
D/30	ABDULLAHI TASIU	5,365	-	64,379	64,379
D/31	MASA'UDU DANINKA	-	-	38,750	38,750
D/32	AUWALU YAU RONI	-	-	12,875	12,875
	TOTAL	55,968,159	61,171,719	46,558,330	41,354,770

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL

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KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Kabiru Magaji Roni	Sarawa	Leader
2.	Alh. Isau Bako	Bulangu	Deputy Leader
3.	Alh. Aminu Mu'azu	Ruba	Majority Leader
4.	Alh. Ali Mu'azu	Mezan	Member
5.	Alota Dan'iya	Zago	“
6.	Alh. Usman Muhammad	Majawa	“
7.	Hajiya Fatsima Nasiru	K/Hausa	“
8.	Alh. Ado Dabo Tsakani	Kwazalewa	“
9.	Saidu Garba	D/toka	“
10.	Alh. Salisu Sarki Abdu	Jabo	“
11.	Sardo Ankullu	Gafaya	“

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|-----|-------------------------|----------------------------------|
| 1. | Aliyu Muhammad Kwatalo | Chairman |
| 2. | Ahamed S. Zango | V/Chairman |
| 3. | Garba Bako Tambale | Secretary |
| 4. | Dan Asabe Suleiman Rimi | Supervisory Councilor PRS |
| 5. | Idris Haruna | Supervisory Councilor Education |
| 6. | Ibrahim Umar | Supervisory Councilor Works |
| 7. | Yusif Yusif | Supervisory Councilor Agric |
| 8. | Abdullahi Mohd Sarawa | Supervisory Councilor P. H. C. C |
| 9. | Mari Kwazalewa | Supervisory Councilor Community |
| 10. | Muhammad Yunusa | A/Security Matters |
| 11. | Muhammad Juli | A/Political Matters |
| 12. | Habiba Khalid | A/Poverty |

MANAGEMENT STAFF

- | | | |
|----|-----------------|--|
| 1. | Halilu Rabi'u | Director Personnel Management |
| 2. | Ali Ahmad Garki | Director Planning, Research & Statistics |
| 3. | Nura Bako | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	2,155,692,489
Expenditure	<u>2,129,908,712</u>
Surplus/(Deficit)	<u>25,783,777</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Kafin Hausa Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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

- iii. The books of account had been properly kept.
- iv. The financial statements referred to above which are in agreement with the books of accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	3,045,191	671,198
Investment	2	-	-
Advances	3	<u>17,757,789</u>	<u>18,001,907</u>
Total Assets		<u>20,802,980</u>	<u>18,673,105</u>
<u>LESS LIABILITIES</u>			
Deposits	4	35,607,452	59,261,354
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>35,607,452</u>	<u>59,261,354</u>
		<u>(14,804,472)</u>	<u>(40,588,249)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(40,588,249)	(31,742,979)
SURPLUS/ (Deficit) for the year		<u>25,783,777</u>	<u>(8,845,230)</u>
		<u>(14,804,472)</u>	<u>(40,588,249)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	6,496,700	18,979,371
Statutory Allocation	<u>2,149,195,789</u>	<u>2,359,199,438</u>
Total Revenue	<u>2,155,692,489</u>	<u>2,378,199,438</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,691,137,786	1,985,748,894
Capital expenditure	<u>438,770,926</u>	<u>315,768,298</u>
Total expenditure	<u>2,129,908,712</u>	<u>2,301,517,173</u>
Surplus/(Deficit) for the year	<u>25,783,777</u>	<u>(4,484,036)</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	310,000	25,000
1003	Local licences & fees	2,329,866	11,993,559
1004	Earnings from comm. & Undertaking	1,128,880	4,428,636
1005	Rent L.G Properties	80,500	475,000
1006	Interest & Dividend	-	472,576
1007	Grants	-	-
1008	Miscellaneous	2,647,454	1,584,600
1009	Statutory Allocations	<u>1,993,951,646</u>	<u>1,972,266,578</u>
		<u>2,000,448,346</u>	<u>1,991,245,949</u>

CAPITAL REVENUE

3001	Internal Sources	109,348,470	386,953,489
3002	External Sources	-	-
3003	Grants	45,895,673	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>155,244,143</u>	<u>386,953,489</u>
	Total Recurrent/Capital Revenue	<u>2,155,692,489</u>	<u>2,378,199,438</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	34,390,901	64,864,908
2002	office of the Secretary	31,899,392	44,633,520
2003	The Council	33,015,066	47,579,988
2004	Personal Management	71,236,384	93,461,416
2005	Finance & Supply	182,981,348	216,806,816
2006	Education	868,688,822	872,707,817
2007	Medical & Health	181,312,262	227,685,093
2008	Agriculture & Nat. Res.	50,301,176	55,863,375
2009	works & Housing	73,608,742	114,096,492
2010	Traditional Office Holders	105,729,742	112,838,273
2011	social & Comm. Development	<u>57,976,409</u>	<u>106,447,415</u>
Total Recurrent Expenditure		<u>1,691,137,786</u>	<u>1,956,985,113</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	-	24,511,630
5001-05	Social Sector	55,436,019	-
6001-04	Area Development Sector	26,393,205	34,925,270
7001-03	Administrative Sector	356,941,652	370,622,695
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>438,770,926</u>	<u>430,059,595</u>
Total & Capital Expenditure		<u>2,129,908,712</u>	<u>2,387,044,708</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPERATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	3,800,000	-	(3,800,000)
1002	Rates	50,000	310,000	260,000
1003	Local Licences & fees	12,126,000	2,329,866	(9,796,134)
1004	Comm. Undertaking	2,000,000	1,128,880	(871,120)
1005	Rent on L.G Properties	200,000	80,500	(119,500)
1006	Interest & Dividend	550,000	-	(550,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,250,000	2647,454	21,397,454
1009	Statutory Allocation	<u>2,143,429,065</u>	<u>1,993,951,646</u>	<u>(149,477,419)</u>
Total Recurrent Revenue		<u>2,163,405,065</u>	<u>2,000,448,346</u>	<u>(162,956,719)</u>

CAPITAL REVENUE

3001	Internal Sources	436,487,669	109,348,470	(327,139,199)
3002	External Sources	-	-	-
3003	Grants	113,365,228	45,895,673	(67,469,555)
3004	Miscellaneous	93,643,468	-	(93,643,468)
Total Capital Revenue		<u>840,496,365</u>	<u>155,244,143</u>	<u>(688,252,222)</u>
Total Recurrent/Capital Revenue		<u>2,806,901,430</u>	<u>2,155,692,489</u>	<u>(651,208,941)</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	64,948,197	32,390,901	30,557,296
2002	Office of the Secretary	40,906,252	31,899,392	9,008,860
2003	The Council	52,408,538	33,013,066	19,395,472
2004	Personal Management	105,150,284	71,236,384	33,913,900
2005	Finance & Supply	227,739,123	182,981,348	44,757,775
2006	Education	737,657,882	868,688,822	(131,030,940)
2007	Medical & Health	214,886,992	181,312,262	33,574,730
2008	Agriculture & Resources	59,443,082	50,301,176	9,141,906
2009	Works & Housing	86,189,959	93,608,284	(7,418,325)
2010	Traditional Office	108,000,939	105,729,742	2,271,197
2011	Social & Comm. Dev.	<u>110,594,578</u>	<u>57,976,409</u>	<u>52,618,169</u>
Total Recurrent Expenditure		<u>1,804,925,826</u>	<u>1,691,137,786</u>	<u>113,788,040</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	140,817,013	-	140,817,013
5001-05	Social Sector	287,491,864	55,436,019	232,055,845
6001-04	Area Development	141,067,944	26,393,255	114,674,689
7001-03	Administrative Sector	633,270,681	356,270,681	276,999,999
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>1,202,647,502</u>	<u>438,770,926</u>	<u>763,876,576</u>
Total & Capital Expenditure		<u>3,007,573,328</u>	<u>2,129,908,712</u>	<u>877,664,616</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Microfinance Bank	129,789	129,789
U.B.A Hadejia	176,455	176,455
U.B.A Hadejia	131,055	131,055
Unity Bank Plc (Main)	2,270,602	93,066
Unity Bank Plc (Capital)	99,473	35,299
Unity Bank (Salary)	35,262	5,349
Unity Bank Plc (Over Head)	33,920	32,250
SKYE Bank (Loans)	90,958	90,958
Diamond Bank Plc	<u>77,677</u>	<u>77,677</u>
	<u>3,045,191</u>	<u>671,798</u>
<u>Advances</u>		
Personal Advances	8,113,694	8,167,852
Others	<u>9,644,095</u>	<u>9,834,055</u>
	<u>17,757,789</u>	<u>18,001,907</u>
<u>Deposits</u>		
State Government	27,267,723	32,519,723
Federal Government	(2,014,420)	22,871,147
Others	<u>10,354,149</u>	<u>3,870,484</u>
Loans	<u>35,607,452</u>	<u>59,261,354</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	2,155,692,489	2,378,199,438
Deduct Total Expenditure	<u>(2,129,908,712)</u>	<u>(2,387,044,708)</u>
	25,783,777	(8,845,270)

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
1.	D/1	P. A. Y. E	4,481,197	10,150,732	10,150,732	4,481,197
2.	D/2	5% GOVT. TAX	20,978,019	-	-	20,978,019
3.	D/3	N.U.L.G.E	1,869,591	-	-	1,869,591
4.	D/4	RETENTION	191,442	-	-	191,442
5.	D/5	5% VAT	16,325,818	18,385,567	-	(2,059,749)
6.	D/6	M.H.W.U	854,036	1,160,760	1,160,760	854,036
7.	D/7	8% C.P.S	1,808,507	12,755,325	12,755,325	1,808,507
8.	D/8	PARTY CONTRIBUTION	-	2,100,109	2,100,109	-
9.	D/9	WITHHOLDING	6,545,329	6,500,000	-	45,329
10.	D/10	DISABLES	1,071,000	13,923,000	12,852,000	-
11.	D/11	BALARABE ISA	129,625	-	-	129,625
12.	D/12	DANSALLAH ZAKAR	171,666	-	-	171,666
13.	D/13	SALANTA LAWAN	120,166	-	-	120,166
14.	D/14	MUHD BAFFA USMAN	73,849	-	-	73,849
15.	D/15	ALIYU MUHD KURA	32,187	-	-	32,187
16.	D/16	NASIRU GARBA	75,103	-	-	75,103
17.	D/17	ABDULHADI LIMAN	75,103	-	-	75,103
18.	D/18	NURA ABDULWAHAR	34,365	-	-	34,365
19.	D/19	GARBA BAGANA	41,844	-	-	41,844
20.	D/20	BELLO MAIGAILI	25,752	-	-	25,752
21.	D/21	ILIYASU MUHD	12,875	-	-	12,875
22.	D/22	ABUBAKAR M. SANI	21,648	-	-	21,648
23.	D/23	Abdulrahman Ahmed	32,187	-	-	32,187
24.	D/24	IBRAHIM MUHD UBA	17,167	-	-	17,167
25.	D/25	SULAIMAN D/GYATIN	34,875	-	-	34,875
26.	D/26	ADAMU G. MUHD	19,313	-	-	19,313
27.	D/27	JAFARU MUSA	16,233	-	-	16,233
28.	D/28	SANI SALE	21,458	-	-	21,458
29.	D/29	TRACTORS	4,181,000	-	2,000,000	6,181,000
30.	D/30	SHEHU ABBAS	-	-	30,043	30,043
31.	D/31	SALE HARUNA	-	-	25,752	25,752
32.	D/32	MAMUDA ABDU	-	-	18,163	18,163
33.	D/33	GARBA TURAKI	-	-	8,583	8,583
34.	D/34	UMAR USMAN	-	-	41,328	41,328
35.	D/35	ISA MUSA MUHD	-	-	22,531	22,531
36.	D/36	SALISU UMAR	-	-	22,531	22,531
37.	D/37	SANI LAWAN	-	-	22,470	22,470
38.	D/38	AMINU YUSUF	-	-	34,344	34,344
39.	D/39	ISMAILA SULE	-	-	43,116	43,116
40.	D/40	MUHD S. HASSAN	-	-	38,625	38,625
			-	-	17,709	17,709
		TOTAL	59,261,355	64,975,493	41,321,590	35,607,452

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE FOR THE YEAR DECEMBER, 2014

HEAD	DETAILS	OPENING	DEBIT	CREDIT	CLOSING BAL.
A/1	Garba Namadi	2,066,451	-	-	2,066,451
A/2	Muhd A. Hassan	1,042,689	-	-	1,042,689
A/3	Haruna Suleiman	250,000	-	-	250,000
A/4	Aliyu Mohd	1,000,000	-	-	1,000,000
A/5	Haruna Suleiman	250,000	-	250,000	-
A/6	Aliyu Mohd	1,000,000	-	-	1,000,000
A/7	Alh. Sale Haruna	1,500,000	-	-	1,500,000
A/8	Abubakar Ibrahim	168,000	-	-	168,000
A/9	Musa Sani	3,110	-	3,110	-
A/10	Mamude Abdu	-	140,000	-	140,000
A/11	Mohd. A. Sani	8,805	-	-	8,805
A/12	Alh. Abbas Shehu	545,000	-	-	545,000
A/13	Kabiru Bawa	1,500,000	-	1,500,000	-
A/14	Mamuda Abdu	-	460,000	-	460,000
A/15	Aminu Almu Idris	5 00,000	-	5 00,000	-
A/16	Mamuda Abdu	-	400,000	-	400,000
A/17	Alh. Abbas Shehu	-	705,000	-	705,000
A/18	Alh. Kabiru Bawa	-	3,640,000	3,640,000	-
A/19	Mohd. F. Hassan	-	358,150	-	358,150
A/20	Mohd. F. Hassan	-	1,000,000	1,000,000	-
	TOTAL	9,834,055	6,703,150	6,893,110	9,644,095

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

GAGARAWA LOCAL GOVERNMENT COUNCIL

GAGARAWA LOCAL GOVERNMENT COUNCIL

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GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Habu Musa	Medi	Speaker
2.	Abdulrauf. I. Galadima	Zarada	Deputy Speaker
3.	Nura Bulama	G/Chiroma	Majority Leader
4.	Yahaya Bulama	Yalawa	Councilor
5.	Jabiru Bulama	Chu	“
6.	Dauda Kurmi	Mai’aduwa	“
7.	Kabiru Habu	Maikila	“
8.	Ado Bala	Jabba	“
9.	abdu Musa	Madaka	“
10.	Mohd Usman	Kai Balatu	Councilor

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|-----|----------------------|---------------------------------|
| 1. | Alh. Muktari Ibrahim | Chairman |
| 2. | Abba Mohd Gamji | V/Chairman |
| 3. | Habu S/Fawa Medu | Secretary |
| 4. | Mohd Haruna Amin | Supervisory Councilor Revenue |
| 5. | Ibrahim Musa Ayuba | Supervisory Councilor Education |
| 6. | Tabawa Tata | Supervisory Councilor Planning |
| 7. | Yanbiya Makeri | Supervisory Councilor Wash |
| 8. | Alas an Ismail | Supervisory Councilor Works |
| 9. | Kabiru Garba | Supervisory Councilor Community |
| 10. | Isan Abdu Medu | Supervisory Councilor Agric |
| 11. | Alas an Gurfeli | Adviser Disable |
| 12. | Ado Dogo | Adviser Security |
| 13. | Ibrahim Yusif D/Juma | Adviser Political |

MANAGEMENT STAFF

- | | | |
|----|-----------------|--|
| 4. | Halilu Rabi'u | Director Personnel Management |
| 5. | Ali Ahmad Garki | Director Planning, Research & Statistics |
| 6. | Nura Bako | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,574,528,487
Expenditure	<u>1,554,788,052</u>
Surplus/(Deficit)	<u>11,624,582</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Gagarawa Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	1,959,497	1,565,284
Investment	2	-	-
Advances	3	<u>58,281,063</u>	<u>46,010,476</u>
Total Assets		<u>60,240,056</u>	<u>47,575,760</u>
<u>LESS LIABILITIES</u>			
Deposits	4	54,405,927	16,526,601
Loans	5	-	-
Bank Overdraft	6	<u>44,535</u>	<u>-</u>
Total Liabilities		<u>54,450,462</u>	<u>61,526,601</u>
		<u>5,789,594</u>	<u>(13,950,841)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(13,950,841)	(3,039,942)
SURPLUS/ (Deficit) for the year		<u>19,740,435</u>	<u>(10,910,899)</u>
		<u>(5,789,594)</u>	<u>(13,950,841)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	4,621,225	7,541,739
Statutory Allocation	<u>1,569,907,262</u>	<u>1,607,085,112</u>
Total Revenue	<u>1,514,528,487</u>	<u>1,614,626,851</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,182,482,572	1,247,173,332
Capital expenditure	<u>372,305,480</u>	<u>378,363,418</u>
Total expenditure	<u>1,554,788,052</u>	<u>1,625,536,750</u>
Surplus/(Deficit) for the year	<u>11,624,582</u>	<u>(10,910,899)</u>

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	-	-
1003	Local licences & fees	3,084,500	4,191,701
1004	Earnings from comm. & Undertaking	317,100	200,026
1005	Rent L.G Properties	-	-
1006	Interest & Dividend	57,088	3,128,212
1007	Grants	-	-
1008	Miscellaneous	1,162,537	21,800
1009	Statutory Allocations	<u>1,455,342,208</u>	<u>1,363,622,401</u>
		<u>1,459,963,433</u>	<u>1,371,164,140</u>

CAPITAL REVENUE

3001	Internal Sources	95,892,806	243,462,711
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	<u>18,672,248</u>	<u>-</u>
Total Capital Revenue		<u>114,565,054</u>	<u>243,462,711</u>
Total Recurrent/Capital Revenue		<u>1,574,528,487</u>	<u>1,614,626,851</u>

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	45,928,308	53,848,940
2002	office of the Secretary	25,981,189	19,506,914
2003	The Council	46,040,977	52,831,971
2004	Personal Management	106,263,836	92,591,052
2005	Finance & Supply	138,006,432	182,123,100
2006	Education	385,364,533	390,983,371
2007	Medical & Health	148,938,555	151,413,868
2008	Agriculture & Nat. Res.	47,435,234	48,289,684
2009	works & Housing	80,823,229	79,510,420
2010	Traditional Office Holders	73,709,827	80,939,605
2011	social & Comm. Development	<u>83,990,452</u>	<u>95,135,407</u>
Total Recurrent Expenditure		<u>1,182,482,572</u>	<u>1,247,174,332</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	6,696,051	24,436,911
5001-05	Social Sector	50,579,793	21,156,589
6001-04	Area Development Sector	15,343,278	58,715,582
7001-03	Administrative Sector	229,686,358	274,054,336
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>372,305,480</u>	<u>378,363,418</u>
Total & Capital Expenditure		<u>1,554,788,052</u>	<u>1,625,537,750</u>

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	100,000	-	(100,000)
1002	Rates	500,000	-	(500,000)
1003	Local Licences & fees	24,844,500	3,084,500	(21,760,000)
1004	Comm. Undertaking	530,000	317,100	(212,900)
1005	Rent on L.G Properties	50,000	-	(50,000)
1006	Interest & Dividend	550,000	57,088	(492,912)
1007	Grants	-	-	-
1008	Miscellaneous	3,700,000	1,162,532	(2,537,463)
1009	Statutory Allocation	<u>1,567,552,482</u>	<u>1,455,342,208</u>	<u>(112,210,274)</u>
Total Recurrent Revenue		<u>1,597,826,982</u>	<u>1,459,963,433</u>	<u>(137,863,549)</u>

CAPITAL REVENUE

3001	Internal Sources	320,923,447	95,892,806	(225,030,641)
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	156,691,327	18,672,248	(138,019,079)
Total Capital Revenue		<u>477,614,774</u>	<u>114,565,054</u>	<u>(363,049,720)</u>
Total Recurrent/Capital Revenue		<u>2,075,441,756</u>	<u>1,574,528,487</u>	<u>(500,913,269)</u>

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	70,682,680	45,928,308	24,754,372
2002	Office of the Secretary	24,211,758	25,981,189	(1,769,431)
2003	The Council	50,376,960	46,040,977	4,335,983
2004	Personal Management	93,957,551	106,263,836	(12,306,285)
2005	Finance & Supply	227,907,813	138,006,432	89,901,381
2006	Education	320,657,880	385,364,533	(64,706,653)
2007	Medical & Health	143,353,596	148,938,555	(5,584,959)
2008	Agriculture & Resources	42,356,182	47,435,234	(5,079,052)
2009	Works & Housing	69,032,098	80,823,229	(11,791,131)
2010	Traditional Office	85,000,000	73,709,827	11,290,173
2011	Social & Comm. Dev.	<u>86,294,338</u>	<u>83,990,452</u>	<u>2,303,886</u>
Total Recurrent Expenditure		<u>1,213,830,856</u>	<u>1,182,482,572</u>	<u>31,348,284</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	119,296,677	6,696,051	112,600,626
5001-05	Social Sector	236,379,192	50,579,793	185,799,399
6001-04	Area Development	118,690,754	15,343,278	103,347,476
7001-03	Administrative Sector	388,904,560	299,686,358	89,218,202
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>863,271,184</u>	<u>372,305,480</u>	<u>490,965,704</u>
Total & Capital Expenditure		<u>2,077,100,039</u>	<u>1,554,788,052</u>	<u>522,313,987</u>

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Unity Bank Plc (Main)	327,663.00	69,572
Access Bank	188,045.00	188,045
Unity Bank Plc (Revenue)	242,364.00	27,437
Mainstreet Bank	236,669.00	928,216
Mainstreet Bank	928,216.00	928,216
Unity Bank Plc (Project)	<u>36,540.00</u>	<u>35,958</u>
	<u>1,959,497.00</u>	<u> </u>
<u>Advances</u>		
Personal Advances	8,800,443	7,675,856
Others	<u>49,480,620</u>	<u>38,334,620</u>
	<u>58,281,063</u>	<u>46,010,476</u>
<u>Deposits</u>		
State Government	35,901,637	38,930,270
Federal Government	8,491,494	16,838,971
Others	<u>10,012,331</u>	<u>5,757,360</u>
Loans	<u>54,405,927</u>	<u>61,526,601</u>
<u>Banks Overdraft</u>		
	<u>44,535</u>	
<u>Surplus and Deficits</u>		
Total Revenue	1,574,528,487	1,614,626,851
Deduct Total Expenditure	<u>(1,554,788,052)</u>	<u>(1,625,537,750)</u>
	19,740,435	(10,910,899)

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
1.	D/1	P. A. Y. E	2,220,304	7,840,516	7,840,516	2,220,304
2.	D/2	N.U.L.G.E	2,050,409	2,456,637	2,456,637	2,050,409
3.	D/3	5% GOVT. TAX	33,681,333	-	-	33,681,333
4.	D/4	LTD. TAX	100,000	-	-	100,000
5.	D/5	5% VAT	16,422,852	8,116,358	-	8,306,494
6.	D/6	10% RETENTION	543,140	5,499,372	5,499,372	543,140
7.	D/7	M. H. W. U	574,711	881,985	881,985	574,711
8.	D/8	8% C. P. S.	3,028,633	8,952,475	8,952,475	3,028,633
9.	D/9	PARTY CONTRIBUTION	-	2,001,587	2,001,587	-
10.	D/10	SOCIAL SECURITY	-	2,128,000	2,128,000	-
11.	D/11	LOAN DEDUCTION	6,057	-	-	6,057
12.	D/12	NIGA L.G.	111,583	-	-	111,583
13.	D/13	KAZAURE L.G.	107,040	-	-	107,040
14.	D/14	BABURA L.G	37,552	-	-	37,552
15.	D/15	GURI L.G	48,276	-	-	48,276
16.	D/16	MADAKA L.G	265,926	-	-	265,926
17.	D/17	MEDU FARMEILS	441,500	-	-	441,500
18.	D/18	GAGARANA FARMERS	200,000	-	-	200,000
19.	D/19	L E A STAFF	386,556	-	-	386,556
20.	D/20	KAUGAMA L.G	91,198	-	-	91,198
21.	D/21	KAZURE L.G.	86,752	-	-	86,752
22.	D/22	MAI GATARI L.G	45,063	-	-	45,063
23.	D/23	.KAUGAMA L.G.	77,250	-	-	77,250
24.	D/24	GWIWA L.G	48,281	-	-	48,281
25.	D/25	MAI GATARI L.G	41,844	-	-	41,844
26.	D/26	MAI GATARI L.G	45,063	-	-	45,063
27.	D/27	KIYAWA L.G	87,620	-	-	87,620
28.	D/28	WITHHOLDING TAX	85,000	-	-	85,000
29.	D/29	SANI ALI DUTSE	25746	-	51,492	77,238
30.	D/30	ADO GAGAYE	25,750	-	47,208	72,958
31.	D/31	IMAM SABO K/UMAIN	17,166	-	34,332	51,498

32.	D/32	HABU IBRAHIM WAZ.	19,313	-	38,625	57,938
33.	D/33	MAGAJI BABA BUJI	25,686	-	51,372	77,058
34.	D/34	MUSA GAMBO GURI	37,552	-	42,916	80,468
35.	D/35	A. MU'AZU AUYO	25,750	-	51,500	77,250
36.	D/36	SULAIMAN H. WAMBAI	37,548	-	64,368	101,916
37.	D/37	BELLO JIBRIN DOGO	30,270	-	-	30,270
38.	D/38	HALLIRU ABDULLMI	32,188	-	-	32,188
39.	D/39	IBRAHIM HASSAN	30,042	-	51,499	81,542
40.	D/40	MUHD TIJJANI	37,520	-	64,368	101,888
41.	D/41	MUHD FARUR D/FIRANI	2,289	-	13,733	16,022
42.	D/42	A MUSA ABBA	6,438	-	38,625	45,062
43.	D/43	GARBA MUHD FALALU	32,186	-	42,915	75,101
44.	D/44	WAISU MU'AZU	6,813	-	43,736	50,549
45.	D/45	ISYAKU BAFFA	16,890	-	67,560	84,450
46.	D/46	SARKI ABDULLAHI	8,583	-	51,500	60,083
47.	D/47	ABBA ABDULLAHI	2,222	-	13,333	15,555
48.	D/48	YUSUF EL MUHD	4,542	-	18,166	22,708
49.	D/49	AHMED GARBA BAINA	21,452	-	-	21,452
50.	D/50	MUSA ABDULKADIR	9,156	-	-	9,156
51.	D/51	SALE ABDULLAHI	-	-	8,833	8,833
52.	D/52	MUHD OLAN HADESA	-	-	38,625	38,625
53.	D/53	ALIYU SHEHU USMAN	-	-	38,625	38,625
54.	D/54	UBA AHMED SARAHI	-	-	51,360	51,360
55.	D/55	MUHD KABIRU JIBO	-	-	34,336	34,336
56.	D/56	SANI HABU SALE	-	-	5,150	5,150
57.	D/57	MU'AZU WASULU	-	-	16,486	16,486
58.	D/58	UMAR MUSA	-	-	21,458	21,458
59.	D/59	N. H. FUND	231,119	-	-	231,119
		TOTAL	61,520,164	37,876,930	30,762,693	54,405,927

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

**SULE TANKARKAR LOCAL GOVERNMENT
COUNCIL**

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL

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SULE TANKARKAR_LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Ibrahim Haruna Gangara	Shabaru	Speaker
2.	Idris Mati Haruna	Yandamo	Deputy Speaker
3.	Isa Abdussalam	Takatsaba	Councilor
4.	Habu Safiyanu	Jeke	“
5.	Mohd Isyaku	Dangwanki	“
6.	Abdullahi Maigari	Sule Tankarkar	“
7.	Ladan Nayaya	Danzomo	“
8.	Yahaya Ibrahim	Danladi	“
9.	Murtala Ubali	Albasu	“
10.	Isah Adamu	Amanga	“

SULE TANKARKAR_LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|-----|--------------------------------|--|
| 1. | AlhajiMuhd Abdullahi Mujjitaba | Chairman |
| 2. | Ahmed Habu T/tsaba | V/Chairman |
| 3. | Ya'u Magaji Gizo | Secretary |
| 4. | Isa Yunusa | Supervisory Councilor Works & House |
| 5. | Abdullahi Aliyu Shafta | Supervisory Councilor Education |
| 6. | Abdullahim Uba Shabaru | Supervisory Councilor W.A.S.H |
| 7. | Ubale Sha'aibu Kuka | Supervisory Councilor Agriculture |
| 8. | Biniya Usman Maifaru | Supervisory Councilor Revenue |
| 9. | Salisu Badala Dangwanbe | Supervisory Councilor D.P.R.S |
| 10. | Aisha Abdullahi | Supervisory Councilor Soc. Development |
| 11. | Ahmad D/Zomo | Special Adviser on Security |
| 12. | Gambo Garba | Special Adviser on Political Affairs |
| 13. | Abdulsalam Mayau | Special Adviser on Disables |

MANAGEMENT STAFF

- | | | |
|----|------------------|--|
| 1. | Ibrahm Ahmed Ron | Director Personnel Management |
| 2. | Muhammad Hassan | Director Planning, Research & Statistics |
| 3. | Abdulsalam Mayau | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,953,634,487
Expenditure	<u>1,933,683,216</u>
Surplus/(Deficit)	<u>19,951,269</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Sule Tankarkar Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	440,613	623,441
Investment	2	-	-
Advances	3	<u>41,581,804</u>	<u>29,817,255</u>
		<u>42,022,417</u>	<u>30,440,666</u>
<u>LESS LIABILITIES</u>			
Deposits	4	23,004,927	31,374,445
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>23,004,927</u>	<u>31,374,445</u>
		<u>19,017,490</u>	<u>(933,779)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(933,779)	5,531,468
SURPLUS/ (Deficit) for the year		<u>19,951,269</u>	<u>6,464,936</u>
		<u>19,017,40</u>	<u>(933,779)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER, 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	3,867,453	16,618,808
Statutory Allocation	<u>1,949,767,034</u>	<u>1,897,724,697</u>
Total Revenue	<u>1,953,634,487</u>	<u>1,914,343,505</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,539,348,780	1,621,867,735
Capital expenditure	<u>394,334,438</u>	<u>298,940,706</u>
Total expenditure	<u>1,933,683,218</u>	<u>1,920,808,441</u>
Surplus/(Deficit) for the year	<u>19,951,269</u>	<u>6,464,936</u>

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED

31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	-	80,000
1003	Local licences & fees	787,406	9,037,468
1004	Earnings from comm. & Undertaking	1,644,783	3,488,997
1005	Rent L.G Properties	35,226	-
1006	Interest & Dividend	-	-
1007	Grants	1,034,738	2,050,743
1008	Miscellaneous	<u>1,834,785,934</u>	<u>1,567,863,672</u>
1009	Statutory Allocations	<u>1,838,653,387</u>	<u>1,584,482,480</u>

CAPITAL REVENUE

3001	Internal Sources	99,144,722	308,457,912
3002	External Sources	-	-
3003	Grants	19,407,640	21,403,113
3004	Miscellaneous	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>114,981,100</u>	<u>329,861,025</u>
Total Recurrent/Capital Revenue		<u>1,953,634,487</u>	<u>1,914,343,505</u>

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	33,747,159	37,473,817
2002	office of the Secretary	55,206,034	49,504,915
2003	The Council	27,333,334	47,538,850
2004	Personal Management	97,967,161	122,086,669
2005	Finance & Supply	180,953,703	211,934,018
2006	Education	681,660,218	683,706,053
2007	Medical & Health	157,470,743	172,377,673
2008	Agriculture & Nat. Res.	46,459,744	47,269,524
2009	works & Housing	82,577,096	76,165,567
2010	Traditional Office Holders	86,595,280	94,695,993
2011	social & Comm. Development	<u>89,378,308</u>	<u>77,114,056</u>
Total Recurrent Expenditure		<u>1,539,348,780</u>	<u>1,621,867,735</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	-	8,428,882
5001-05	Social Sector	41,749,976	38,859,538
6001-04	Area Development Sector	7,575,099	34,176,825
7001-03	Administrative Sector	345,009,363	217,475,411
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>394,334,438</u>	<u>298,940,706</u>
Total & Capital Expenditure		<u>1,933,683,218</u>	<u>1,920,808,441</u>

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	150,000	-	(150,000)
1002	Rates	200,000	-	(200,000)
1003	Local Licences & fees	8,859,000	787,406	(8,071,594)
1004	Comm. Undertaking	3,650,000	365,300	(3,284,700)
1005	Rent on L.G Properties	3,500,000	1,644,783	1,855,217
1006	Interest & Dividend	1,130,000	35,226	(1,094,774)
1007	Grants	-	-	-
1008	Miscellaneous	1,100,000	1,034,738	(65,262)
1009	Statutory Allocation	<u>1,865,726,797</u>	<u>1,834,785,934</u>	<u>(30,940,863)</u>
Total Recurrent Revenue		<u>1,884,315,797</u>	<u>1,838,653,387</u>	<u>(45,662,410)</u>

CAPITAL REVENUE

3001	Internal Sources	342,742,967	99,573,460	(243,169,507)
3002	External Sources	-	-	-
3003	Grants	34,321,633	15,407,640	(18,913,993)
3004	Miscellaneous	88,493,346	-	(88,493,346)
Total Capital Revenue		<u>465,557,946</u>	<u>114,981,100</u>	<u>(350,576,846)</u>
Total Recurrent/Capital Revenue		<u>2,349,873,743</u>	<u>1,953,634,487</u>	<u>(396,239,256)</u>

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPERATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	55,657,848	33,747,159	21,910,689
2002	Office of the Secretary	52,536,289	55,206,034	(2,670,015)
2003	The Council	49,561,810	27,333,334	22,228,476
2004	Personal Management	111,147,755	97,967,161	13,180,594
2005	Finance & Supply	263,323,452	180,953,703	82,369,749
2006	Education	715,174,480	681,660,218	33,514,262
2007	Medical & Health	152,653,303	157,470,743	(4,817,440)
2008	Agriculture & Resources	57,697,610	46,459,744	11,237,866
2009	Works & Housing	88,468,620	82,577,096	5,891,524
2010	Traditional Office	80,000,000	86,595,280	(6,595,280)
2011	Social & Comm. Dev.	<u>103,378,580</u>	<u>89,373,308</u>	<u>14,000,272</u>
Total Recurrent Expenditure		<u>1,729,599,747</u>	<u>1,539,348,780</u>	<u>190,250,967</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	22,400,000	-	22,400,000
5001-05	Social Sector	140,419,650	41,749,976	98,669,074
6001-04	Area Development	48,389,248	7,575,099	40,814,149
7001-03	Administrative Sector	409,688,500	345,009,363	64,679,137
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>620,897,398</u>	<u>394,334,438</u>	<u>226,562,960</u>
Total & Capital Expenditure		<u>2,350,497,145</u>	<u>1,933,683,218</u>	<u>416,813,927</u>

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014	2013
	N	N
<u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Unity Bank Plc	8,039	-
Unity Bank Plc	2,583	44,032
Unity Bank Plc	5,188	350,000
Mainstreet Bank Plc	16,186	122,555
UBA Bank Plc	9,265	101,500
Access Bank Plc	350,000	-
Mainstreet Bank Plc	44,032	-
Unity Bank Plc	<u>5,320</u>	<u>-</u>
	<u>440,613</u>	<u>623,411</u>
<u>Advances</u>		
Personal Advances	4,459,554	3,940,005
Others	<u>37,122,250</u>	<u>25,877,250</u>
	<u>41,581,804</u>	<u>29,817,255</u>
<u>Deposits</u>		
State Government	16,457,525	16,457,526
Federal Government	4,357,891	12,198,356
Others	<u>2,189,511</u>	<u>2,718,563</u>
Loans	<u>23,004,927</u>	<u>31,374,445</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	1,953,634,487	1,914,343,505
Deduct Total Expenditure	<u>(1,933,683,218)</u>	<u>(1,920,808,441)</u>
	9,951,269	(6,464,936)

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	PAYEE	-	6,129,538	6,129,538	-
D/2	NULGE	-	4,599,775	4,599,775	-
D/3	M. H. W. U	-	989,211	989,211	-
D/4	8% C. P. S	-	14,846,758	14,846,758	-
D/5	10% RETENTION	1,782,303	-	-	1,782,303
D/6	5% VAT	12,198,356	8,776,726	-	3,421,630
D/7	5% GOVT TAX	16,457,356	-	-	16,457,356
D/8	DISABLE ALL	-	2,128,000	2,128,000	-
D/9	FM. BANK	936,261	-	-	936,261
D/10	PARTY CONTRIBUTION	-	2,007,371	2,007,371	-
D/11	NUCSSASW	-	42,929	42,929	-
D/12	DANJUMA SALEH	-	-	28,758	28,758
D/13	UMAR ALASAN	-	-	24,458	24,458
D/14	MANSUR MUHD	-	-	14,300	14,300
D/15	MUHD SANI	-	-	29,066	29,066
D/16	HABU SALISU	-	-	17,170	17,170
D/17	MUHD RABIU	-	-	19,377	19,377
D/18	ABDULRAHMAN ISA	-	-	12,875	12,875
D/19	BABANGIDA MUSA	-	-	51,500	51,500
D/20	KABIRU ILYASU	-	-	64,375	64,375
D/21	MUHD HASSAN	-	-	64,368	64,368
D/22	TIJJANI M. WAWU	-	-	38,625	38,625
D/23	ALIYU DAUDA	-	-	42,336	42,336
	TOTAL	31,374,445	39,520,308	31,150,790	23,004,927

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

BIRNIWA LOCAL GOVERNMENT COUNCIL

BIRNIWA LOCAL GOVERNMENT COUNCIL

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BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	RANK
1.	Musa Bukar	Speaker
2.	Musa Mallam	Deputy Speaker
3.	Abdullahi Bagana	Councilor
4.	Idi Kyari	“
5.	Bukar Dauda	“
6.	Abba Mohammad	“
7.	Sab’u Rabi	“
8.	Guroma Muhammad	“
9.	Haruna Musa	“
10.	Mutari Bagana	“
11.	Maigari Usman	“

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Alhaji Ali Idris Diginsa	Chairman
2.	Muhammad Jaji	V/Chairman
3.	Mal. Ya'u Yakubu Kanya	Secretary
4.	Idris Garba Kanya	Supervisory Councilor
5.	Muhammad A. Bukar	Supervisory Councilor
6.	Muhammad Adamu	Supervisory Councilor
7.	La'an Umar Umar Kasabur	Supervisory Councilor
8.	Gambo Sulaiman	Supervisory Councilor
9.	Gako Gallama	Supervisory Councilor
10.	Malami A. Umar	Supervisory Councilor
11.	Muhammad Kurna	Special Adviser
12.	Zahr'u Kolomi	Special Adviser

MANAGEMENT STAFF

4.	Shuaibu Musazu	Director Personnel Management
5.	Ibrahim Y. Bale	Director Planning, Research & Statistics
6.	Isma'ila Ali Basirka	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,751,418,080
Expenditure	<u>1,730,309,040</u>
Surplus/(Deficit)	<u>31,159,040</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Birniwa Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	2,374,784	8,103,848
Investment	2	-	-
Advances	3	<u>15,508,415</u>	<u>23,772,804</u>
Total Assets		<u>17,883,199</u>	<u>31,876,652</u>
<u>LESS LIABILITIES</u>			
Deposits	4	25,083,718	60,236,211
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>25,083,718</u>	<u>60,236,211</u>
		<u>(7,200,519)</u>	<u>(28,359,559)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(28,359,559)	38,769,069
SURPLUS/ (Deficit) for the year		<u>21,159,040</u>	<u>10,409,510</u>
		<u>(7,200,519)</u>	<u>(28,359,559)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	26,463,152	19,705,038
Statutory Allocation	<u>1,725,004,928</u>	<u>1,723,728,791</u>
Total Revenue	<u>1,751,468,080</u>	<u>1,743,433,829</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,279,303,496	1,251,579,677
Capital expenditure	<u>451,005,544</u>	<u>481,444,642</u>
Total expenditure	<u>1,730,309,040</u>	<u>1,733,024,319</u>
Surplus/(Deficit) for the year	<u>21,159,040</u>	<u>10,409,510</u>

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	230,000	-
1002	Rate	1,530,000	350,000
1003	Local licences & fees	14,976,200	12,217,922
1004	Earnings from comm. & Undertaking	7,287,625	3,323,555
1005	Rent L.G Properties	1,200,000	1,990,000
1006	Interest & Dividend	709,527	78,491
1007	Grants	-	-
1008	Miscellaneous	529,800	1,745,070
1009	Statutory Allocations	<u>1,516,805,498</u>	<u>1407,441,744</u>
		<u>1,543,268,650</u>	<u>1,427,146,782</u>

CAPITAL REVENUE

3001	Internal Sources	99,197,686	242,950,427
3002	External Sources	-	-
3003	Grants	109,001,744	73,336,620
3004	Miscellaneous	<u>-</u>	<u>-</u>
Total Capital Revenue		<u>208,199,430</u>	<u>316,287,047</u>
Total Recurrent/Capital Revenue		<u>1,751,468,080</u>	<u>1,743,433,829</u>

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	38,833,804	51,279,750
2002	office of the Secretary	15,005,989	12,714,756
2003	The Council	42,704,246	58,063,265
2004	Personal Management	144,368,833	132,093,741
2005	Finance & Supply	168,061,794	154,029,573
2006	Education	438,601,946	383,181,618
2007	Medical & Health	151,264,882	160,717,419
2008	Agriculture & Nat. Res.	47,970,632	42,398,892
2009	works & Housing	70,653,786	84,007,672
2010	Traditional Office Holders	76,774,327	86,470,578
2011	social & Comm. Development	<u>76,063,257</u>	<u>86,622,413</u>
Total Recurrent Expenditure		<u>1,279,303,496</u>	<u>1,251,579,677</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	3,777,172	83,406,254
5001-05	Social Sector	64,985,539	81,944,890
6001-04	Area Development Sector	37,169,842	90,854,877
7001-03	Administrative Sector	345,072,991	225,238,621
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>451,005,544</u>	<u>481,444,642</u>
Total & Capital Expenditure		<u>1,730,309,040</u>	<u>1,733,024,319</u>

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	230,000	30,000
1002	Rates	900,000	1,530,000	630,000
1003	Local Licences & fees	13,932,000	14,976,200	1,044,200
1004	Comm. Undertaking	5,450,000	7,287,625	1,837,625
1005	Rent on L.G Properties	2,800,000	1,200,000	1,600,000
1006	Interest & Dividend	1,160,000	709,527	(450,473)
1007	Grants	-	-	-
1008	Miscellaneous	200,000	529,800	329,800
1009	Statutory Allocation	<u>1,816,397,912</u>	<u>1,516,805,498</u>	(299,592,414)
Total Recurrent Revenue		<u>1,841,039,912</u>	<u>1,543,268,650</u>	<u>(297,771,262)</u>

CAPITAL REVENUE

3001	Internal Sources	388,582,145	99,197,686	289,384,459)
3002	External Sources	-	-	-
3003	Grants	85,625,176	12,979,754	(72,645,422)
3004	Miscellaneous	112,340,564	96,012,989	(16,318,575)
Total Capital Revenue		<u>586,547,885</u>	<u>208,199,430</u>	<u>(378,348,455)</u>
Total Recurrent/Capital Revenue		<u>2,427,587,797</u>	<u>1,751,468,080</u>	<u>(676,119,717)</u>

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	69,862,372	33,833,804	31,028,568
2002	Office of the Secretary	18,340,252	15,005,989	3,334,263
2003	The Council	52,400,220	42,704,246	9,695,974
2004	Personal Management	117,753,625	144,368,833	(26,615,208)
2005	Finance & Supply	279,653,979	168,061,794	111,592,185
2006	Education	377,557,880	438,601,946	(61,044,066)
2007	Medical & Health	153,844,256	151,264,882	2,579,374
2008	Agriculture & Resources	51,813,911	47,970,632	3,843,279
2009	Works & Housing	91,099,984	70,653,786	20,446,198
2010	Traditional Office	102,545,400	85,774,327	16,771,073
2011	Social & Comm. Dev.	<u>98,085,242</u>	<u>97,063,257</u>	<u>22,021,985</u>
Total Recurrent Expenditure		<u>1,412,957,121</u>	<u>1,279,303,496</u>	<u>133,653,625</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	106,700,400	3,777,172	102,923,228
5001-05	Social Sector	252,550,792	64,685,539	187,865,253
6001-04	Area Development	149,400,000	37,169,842	112,230,158
7001-03	Administrative Sector	484,010,823	345,072,991	138,937,832
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>992,662,015</u>	<u>451,005,544</u>	<u>541,656,471</u>
Total & Capital Expenditure		<u>2,405,619,136</u>	<u>1,730,309,040</u>	<u>675,310,096</u>

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Union Bank Plc (Main)	228,744	109,919
Eco Bank Plc (Project)	461,757	3,419,829
Skye Bank Plc (Loan)	41,472	2,183,525
Skye Bank Plc (Salary)	381,774	29,704
Skye Bank Plc (Dormant)	3,128	3,128
First Bank (Revenue)	255,984	1,342,743
Unity Bank Plc (Over Head)	981,925	995,000
Eco Bank Plc (M.D.G)	<u>20,000</u>	<u>20,000</u>
	<u>2,374,784</u>	<u>8,103,849</u>
<u>Advances</u>		
Personal Advances	5,071,015	2,985,804
Others	<u>10,437,000</u>	<u>20,787,000</u>
	<u>15,508,415</u>	<u>23,772,804</u>
<u>Deposits</u>		
State Government	27,307,066	29,105,066
Federal Government	(10,445,308)	26,297,745
Others	<u>8,221,960</u>	<u>4,833,396</u>
Loans	<u>25,083,718</u>	<u>60,236,211</u>
<u>Banks Overdraft</u>		
	-	-
<u>Surplus and Deficits</u>		
Total Revenue	1,751,468,080	1,743,433,829
Deduct Total Expenditure	<u>(1,730,309,040)</u>	<u>(1,733,024,319)</u>
	21,159,040	10,409,510

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL
1.	D/1	P. A. Y. E	-	8,467,559	8,467,559	-
2.	D/2	N.U.L.G.E	-	2,483,311	2,483,311	-
3.	D/3	8% C.P.S	-	8,343,061	8,343,061	-
4.	D/4	M.H.W.U	-	686,425	686,425	-
5.	D/5	PARTY CONTRIBUTION	-	1,998,327	1,998,327	-
6.	D/6	GOVT. TAX	27,307,066	-	-	27,307,066
7.	D/7	5% VAT	26,297,749	36,743,057	-	(10,445,308)
8.	D/8	SOCIAL SECURITY	-	6,400,667	6,400,667	-
9.	D/9	RETENTION	3,643,356	1,809,361	2,234,167	4,068,162
10.	D/10	HARUNA ADAMU	172,515	-	-	172,515
11.	D/11	YUSUF MAJI	172,705	-	-	172,705
12.	D/12	BELLO JIBRIN	24,705	-	-	24,705
13.	D/13	TRACTORS	1,798,000	-	-	1,798,000
14.	D/14	KABIRU BAWA	91,197	-	-	91,197
15.	D/15	SA'ADU ABDULLAHI	16,022	-	-	16,022
16.	D/16	MUHD ARIKADIRA	91,137	-	-	91,137
17.	D/17	ISMAILA ALI	107,250	-	-	107,250
18.	D/18	MUSA SABO	32,189	-	-	32,189
19.	D/19	SHUAIBU MUAZU	64,345	-	-	64,345
20.	D/20	BADAYI ABBA AHMED	58,872	-	-	58,872
21.	D/21	KAWU MUHD JABO	77,247	-	12,875	90,122
22.	D/22	ADO GAGAYE	38,625	-	-	38,625
23.	D/23	A. IBRAHIM YUSUF	37,554	-	-	37,554
24.	D/24	MUHD JARMA ALIYU	34,333	-	-	34,333
25.	D/25	ABDULLAHI A. GARBA	30,042	-	-	30,042
26.	D/26	YAKUBU MUHAMMAD	51,499	-	-	51,499
27.	D/27	MUHAMMAD SALIHU	25,750	-	-	25,750
28.	D/28	TUKUR TAFIDA ADAMU	37,555	-	53,650	91,205
29.	D/29	AMINU AHMED	22,531	-	38,625	61,156
30.	D/30	Sulaiman Muhd Dangyatin	19,713	-	34,333	54,046
31.	D/31	Sulaiman Muhd Dangyatin	27,125	-	46,500	73,625
32.	D/32	LAWAN IBRAHIM TAURA	41,377	-	70,932	112,309
33.	D/33	SHEHU SHEHU ADAMU	25,550	-	43,800	69,350
34.	D/34	Inuwa Musa Abubakar	37,548	-	32,184	69,732
35.	D/35	MUKTAR ABUBAKAR	37,551	-	64,368	101,919
36.	D/36	BAJIDA SULAIMAN	5,722	-	34,333	40,056
37.	D/37	ALIYU ABDULLAHI	5,881	-	35,280	41,161
38.	D/38	Iliyasu Inuwa Kaugama	6,438	-	9,656	16,094
39.	D/39	Lawan Adamu Kaugama	6,438	-	38,625	45,063
40.	D/40	MUHD ABDULNURNAJI	7,750	-	46,500	54,250
41.	D/41	MUSA ASHIRU	25,750	-	38,625	64,375
42.	D/42	ABDULAZIZ YAKUBU	-	-	34,380	34,380
43.	D/43	GAMBO ABBA	-	-	24,033	24,033
44.	D/44	MUHAMMAD SALE	-	-	27,467	27,467
45.	D/45	SULAIMAN GAMBO	-	-	4,006	4,006
46.	D/46	TIJJANI IBRAHIM	-	-	25,750	25,750
47.	D/47	ZAKAR AHMED AUYO	-	-	38,625	38,625

48.	D/48	NURA ABDULWAHAB	-	-	31,722	31,722
49.	D/49	SHUAIBU ISA SARAWA	-	-	34,333	34,333
50.	D/50	MUHD ABDULKADIR	-	-	27,467	27,467
51.	D/51	SALISU MUHAMMAD	-	-	6,303	6,303
52.	D/52	KAILA SULAIMAN	-	-	25,750	25,750
53.	D/53	BELLO MAIGARI	-	-	21,450	21,450
54.	D/54	ABBA MUHD RABIU	-	-	9,689	9,689
55.	D/55	MUHD L. BATALI	-	-	12,109	12,109
		TOTAL	60,478,598	66,931,768	31,536,887	25,083,718

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF OTHER ADVANCE 31ST DECEMBER, 2014

ACCT NO.	NAME OF PAYEE	PERPOSES OF ADVANCE	OPENING BALANCE 1/1/2014	DEBIT	CREDIT	CLOSING BALANCE. 31/12/2014
A2/1	Muhammad Jaji Dole	Repairs of off Veh	243,000			243,000
A2/2	Abba Ahmed Badayi	Nussery Seed	440,000			440,000
A2/3	Ya'u Yakubu Kanya	Environment San.	1,104,000			1,104,000
A2/4	Ya'u Yakubu Kanya	Sanitation Exerci.	1,500,000			1,500,000
A2/5	Kawu Muhd Jabo	Repairs of P/Shed	150,000			150,000
A2/6	Alh. Rabiuh Garba Store off	Purchase of Station	350,000		350,000	
A2/7	Tijjani Tafida (Community)		6,000,000		6,000,000	
A2/8	Tijjani Tafida (Community)		4,000,000		4,000,000	
A2/9	Shehu Shehu Adamu		3,000,000			3,000,000
A2/10	Shuaibu Abdullahi	Purchase of Drug	4,000,000			4,000,000
		TOTAL	20,787,000		10,350,000	10,437,000

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

GWARAM LOCAL GOVERNMENT COUNCIL

GWARAM LOCAL GOVERNMENT COUNCIL

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GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD
1.	Danladi Muhammad	Kondiko
2.	Haruna Muhammad	Sara
3.	Abdullahi Idris	F/Dutse
4.	Suleman Dahiru	Z/Nagogo
5.	Ali. Muhammad	Dingaya
6.	Labaran Umar D.	Basirka
7.	Ya'u Musa	Maruta
8.	Wada Mohammad	Tsangarwa
9.	Salisu Abdul	Fagam
10.	Gambo Ado	Gwaram
11.	Idris Bala Sule	Kila Ward

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|----|--------------------------|---------------------------------------|
| 1. | Alh. Bala Sule Kila | Chairman |
| 2. | Alh. Musa Mamuda Jingino | V/Chairman |
| 3. | Alh. Bello Bala Gwaram | Secretary |
| 4. | Alh. Ismaila | Supervisory Councilor Works & Housing |
| 5. | Alh. Gambo Garba | Supervisory Councilor Education |
| 6. | Alh. Ismaila D/kuragwi | Supervisory Councilor Community |
| 7. | Alh. Ado London | Supervisory Councilor Health |
| 8. | Alh. Gambo Ali Sara | Supervisory Councilor Revenue |
| 9. | Halima Hassan | Supervisory Councilor Planning |

MANAGEMENT STAFF

- | | | |
|----|---------------------|--|
| 1. | Sabo Muhammad | Director Personnel Management |
| 2. | Ahamd Aliyu Gumel | Director Planning, Research & Statistics |
| 3. | Ahmad Muhd D/kakale | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	2,342,721,859
Expenditure	<u>2,321,046,441</u>
Surplus/(Deficit)	<u>21,675,418</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Gwaram Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	16,228,940	3,477,461
Investment	2	-	-
Advances	3	<u>27,902,208</u>	<u>34,088,981</u>
Total Assets		<u>44,131,148</u>	<u>37,566,981</u>
<u>LESS LIABILITIES</u>			
Deposits	4	99,046,011	114,042,598
Loans	5	-	-
Bank Overdraft	6	115,899	-
Total Liabilities		<u>99,046,011</u>	<u>114,042,598</u>
		<u>(54,914,863)</u>	<u>(76,590,281)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(38,779,022)	(39,012,711)
SURPLUS/ (Deficit) for the year		<u>31,849,318</u>	<u>233,689</u>
		<u>(6,929,704)</u>	<u>(38,779,022)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	6,887,208	20,904,539
Statutory Allocation	<u>2,335,834,651</u>	<u>2,466,367,582</u>
Total Revenue	<u>2,342,721,859</u>	<u>2,487,272,121</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,682,021,569	2,004,062,952
Capital expenditure	<u>639,024,872</u>	<u>509,095,965</u>
Total expenditure	<u>2,321,046,441</u>	<u>2,505,158,917</u>
Surplus/(Deficit) for the year	<u>21,675,418</u>	<u>17,886,796</u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	280,000	640,000
1003	Local licences & fees	4,517,338	12,306,959
1004	Earnings from comm. & Undertaking	2,089,870	3,076,665
1005	Rent L.G Properties	-	399,000
1006	Interest & Dividend	-	30,000
1007	Grants	-	-
1008	Miscellaneous	-	4,451,925
1009	Statutory Allocations	<u>2,216,674,233</u>	<u>2,000,031,707</u>
		<u>2,223,561,441</u>	<u>2,020,936,246</u>

CAPITAL REVENUE

3001	Internal Sources	119,160,418	434,613,815
3002	External Sources	-	-
3003	Grants	-	31,722,060
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>119,160,418</u>	<u>466,335,875</u>
	Total Recurrent/Capital Revenue	<u>2,342,721,859</u>	<u>2,487,272,121</u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	36,161,701	49,132,231
2002	office of the Secretary	18,616,794	23,885,497
2003	The Council	40,371,254	65,065,699
2004	Personal Management	125,748,254	168,964,651
2005	Finance & Supply	209,322,756	251,942,026
2006	Education	748,599,556	736,322,026
2007	Medical & Health	214,381,069	292,285,648
2008	Agriculture & Nat. Res.	41,297,622	54,760,075
2009	works & Housing	61,718,964	89,736,358
2010	Traditional Office Holders	109,581,139	134,802,048
2011	social & Comm. Development	<u>76,222,460</u>	<u>137,166,693</u>
Total Recurrent Expenditure		<u>1,682,021,569</u>	<u>2,004,062,952</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	871,226	13,176,853
5001-05	Social Sector	98,396,655	83,381,292
6001-04	Area Development Sector	49,263,553	25,587,308
7001-03	Administrative Sector	490,493,438	353,950,512
8001	Loan Repayment/Interest	<u>-</u>	<u>25,000,000</u>
Total Capital Expenditure		<u>2,321,046,441</u>	<u>2,505,158,917</u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	300,000	-	(300,000)
1002	Rates	1,000,000	280,000	(720,000)
1003	Local Licences & fees	16,080,000	4,517,338	(11,562,662)
1004	Comm. Undertaking	5,200,000	2,089,870	(3,110,130)
1005	Rent on L.G Properties	500,000	-	(500,000)
1006	Interest & Dividend	550,000	-	(550,000)
1007	Grants	-	-	-
1008	Miscellaneous	2,050,000	-	(2,050,000)
1009	Statutory Allocation	<u>2,299,574,853</u>	<u>2,216,674,233</u>	<u>(82,900,620)</u>
Total Recurrent Revenue		<u>2,325,254,853</u>	<u>2,223,561,441</u>	<u>(101,693,412)</u>

CAPITAL REVENUE

3001	Internal Sources	347,294,689	82,155,834	(265,138,855)
3002	External Sources	-	-	-
3003	Grants	174,027,137	44,648,381	(129,379,445)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>521,321,826</u>	<u>126,804,215</u>	<u>(394,517,611)</u>
Total Recurrent/Capital Revenue		<u>2,239,115,772</u>	<u>1,796,591,075</u>	<u>(442,524,697)</u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	62,911,554	36,161,701	26,749,853
2002	Office of the Secretary	22,536,088	18,616,794	3,919,294
2003	The Council	52,474,620	40,371,254	12,103,363
2004	Personal Management	153,842,620	125,748,254	28,094,161
2005	Finance & Supply	396,836,941	209,322,756	187,514,185
2006	Education	709,157,880	748,599,556	(39,441,676)
2007	Medical & Health	243,328,160	214,381,069	28,947,091
2008	Agriculture & Resources	54,388,850	41,292,622	13,091,228
2009	Works & Housing	89,137,479	61,718,964	27,418,515
2010	Traditional Office	100,000,000	61,763,994	38,236,006
2011	Social & Comm. Dev.	<u>126,626,359</u>	<u>76,222,460</u>	<u>50,403,899</u>
Total Recurrent Expenditure		<u>2,011,240,346</u>	<u>1,682,021,569</u>	<u>329,218,777</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	65,100,000	871,226	64,228,774
5001-05	Social Sector	212,750,665	98,396,655	114,354,010
6001-04	Area Development	170,700,000	49,263,553	121,436,447
7001-03	Administrative Sector	578,845,908	490,493,438	88,352,470
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>1,027,396,573</u>	<u>639,024,872</u>	<u>388,371,701</u>
Total & Capital Expenditure		<u>3,038,636,919</u>	<u>2,321,046,441</u>	<u>(717,317,478)</u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Unity Bank Plc (Main)	12,860,890	46,990
Unity Bank Plc (Salary)	2,494,858	64,075
Unity Bank Plc (Over Head)	2,263,935	504,808
Manistreet Bank Plc (Domain)	-	2,705,926
Unity Bank Plc (Personal)	-	26,602
Unity Bank Plc (Revenue)	<u>859,257</u>	<u>129,000</u>
	<u>16,228,940</u>	<u>3,477,461</u>
<u>Advances</u>		
Personal Advances	5,852,208	7,988,981
Others	<u>22,050,000</u>	<u>26,100,000</u>
	<u>27,902,208</u>	<u>34,088,981</u>
<u>Deposits</u>		
State Government	51,488,561	5,488,561
Federal Government	22,660,762	38,620,763
Others	<u>24,896,688</u>	<u>23,933,274</u>
Loans	<u>99,046,011</u>	<u>114,042,598</u>
<u>Banks Overdraft</u>		
Zenith Bank Plc	-	<u>114,125</u>
	-	<u>114,125</u>
<u>Surplus and Deficits</u>		
Total Revenue	2,342,721,859	2,487,272,121
Deduct Total Expenditure	<u>(2,321,046,441)</u>	<u>(2,505,158,917)</u>
	21,675,418	(17,886,796)

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	DETAILS	OPENING BAL	DEBIT	CREDIT	CLOSING BAL.
D/1	P. A. Y. E	874,021	9,468,211	9,468,211	874,021
D/2	VAT	38,340,805	15,960,000	-	38,340,805
D/3	GOVT. TAX	50,614,540	-	-	50,614,540
D/4	RETENTION	6,426,452	-	-	6,426,452
D/5	N.U.L.G.E	3,991,761	4,039,105	4,039,105	3,991,761
D/6	M.H.W.U	1,621,582	842,381	842,381	1,621,582
D/7	N. H. P	43,257	-	-	43,257
D/8	W. H. P.	236,700	-	-	236,700
D/9	8% C.P.S	8,971,434	13,068,422	13,068,422	8,971,434
D/10	PARTY CONTRIBUTION	2,033,096	2,100,113	2,100,113	2,033,096
D/11	DISABLE	-	-	-	-
D/12	KIYAWA L. G.	360,000	-	-	360,000
D/13	AUYO L. G.	5,722	-	-	5,722
D/14	S/TANKARAR L. G.	20,083	-	-	20,083
D/15	B/KUDU L. G.	90,122	-	-	90,122
D/16	MOHD MANSIR	38,908	-	-	38,908
D/17	MUHD SANI KILA	31,408	-	-	31,408
D/18	HARUNA USMAN	68,512	-	-	68,512
D/19	AMINU ALI	11,111	-	-	11,111
D/20	NASIRU MUHD	77,250	-	-	77,250
D/21	YAKUBU IDRIS	68,512	-	-	68,512
D/22	MUSA SHAIBU	29,967	-	51,372	81,339
D/23	AHMED MUHD	37,538	-	64,375	101,913
D/24	DANLAMI SULE	6,436	-	38,616	45,052
D/25	JAFAR UMAR	8,582	-	51,499	60,081
D/26	SANI HARUNA	8,582	-	43,116	51,698
D/27	MUSA MUHD	7,186	-	43,116	50,302
D/28	ADO BASIRU	19,314	-	38,628	57,942
D/29	YAHAYA AMASI	8,582	-	51,492	60,074
D/30	NYSCASSW	-	-	17,275	17,275
D/31	BELLO ALI MUHD	-	-	64,375	64,375
D/32	BALA A. ATTAH	-	-	35,769	35,769
D/33	MUHD SANI KIYAWO	-	-	37,500	37,500
D/34	MUSTAPHA MAI TAMA	-	-	38,625	38,625
D/35	IBRAHIM SANI	-	-	43,116	43,116
D/36	RABI'U SURAKA	-	-	10,362	10,362
D/37	MASHI USMAN	-	-	25,750	25,750
D/38	ADAMU AHMED	-	-	25,750	25,750
D/39	DAHIRU SULEIMAN	-	-	17,074	17,074
D/40	SULE HARUNA	-	-	76,368	76,368
D/41	SULE GARBA	-	-	64,379	64,379
D/42	AUWAL HASSNI	-	-	38,625	38,625
D/43	MUSTAPHA ABUBAKAR	-	-	38,616	38,616
D/44	SANI SABI'U MUHD	-	-	38,616	38,616
	TOTAL	114,051,597	45,478,232	30,472,646	99,046,011

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

TAURA LOCAL GOVERNMENT COUNCIL

TAURA LOCAL GOVERNMENT COUNCIL

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TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Lawan Shu'aibu Kwalam	Kwalam	Speaker
2.	Sani Halilu Bidawa	Chukuto	Deputy Speaker
3.	Kabiru Ahmed	Chakwaikwaiwa	Members
4.	Ali Na-Bello	Ajaura	“
5.	Magaji Shehu	Maje	“
6.	Ya'u Mohammed	Taura	“
7.	Faruku Balali	Gujungu	“
8.	Uzairu Adamu Gurjawa	Majia	“
9.	Magaji Shehu	Maje	“
10.	Sabitu Rabiu Kiri	Kiri	“

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|-----|------------------------|--------------------------------------|
| 1. | Alh. Musa Abdulraman | Chairman |
| 2. | Alh. Amunu Isma'il | V/Chairman |
| 3. | Alh. Gambo Ya'u | Supervisory Councilor Medical |
| 4. | Alh. Sabo Ahmed | Supervisory Councilor Planning |
| 5. | Hajiya Talatu Yangyami | Supervisory Councilor Revenue |
| 6. | Alh. Sani Usman | Supervisory Councilor Comm. Dev. |
| 7. | Alh. Halili Kwalle | Supervisory Councilor Works |
| 8. | Abdulmunmini Ado | Supervisory Councilor Agriculture |
| 9. | Ismaila Ibrahim | Supervisory Councilor Education |
| 10. | Mohammed Ubale | Special Adviser on Political Affairs |
| 11. | Maryam Gujungu | Special Adviser on Women |
| 12. | Mallam Mamuda | Special Adviser on Disables |
| 13. | Alh. Uba Bawan Allah | Secretary |

MANAGEMENT STAFF

- | | | |
|----|-------------------|--|
| 1. | Isah Maigoro | Director Personnel Management |
| 2. | Isah Mele Birniwa | Director Planning, Research & Statistics |
| 3. | Wakili Zakar | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,796,591,075
Expenditure	<u>1,764,741,757</u>
Surplus/(Deficit)	<u>31,849,318</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Taura Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE STATEMENT
OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	17,244,770	3,687,117
Investment	2	-	-
Advances	3	<u>9,946,384</u>	<u>8,184,300</u>
Total Assets		<u>27,191,154</u>	<u>11,871,417</u>
<u>LESS LIABILITIES</u>			
Deposits	4	34,004,959	50,650,439
Loans	5	-	-
Bank Overdraft	6	115,899	-
Total Liabilities		<u>34,120,858</u>	<u>50,650,439</u>
		<u>(6,929,704)</u>	<u>(38,779,022)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(38,779,022)	(39,012,711)
SURPLUS/ (Deficit) for the year		<u>31,849,318</u>	<u>233,689</u>
		<u>(6,929,704)</u>	<u>(38,779,022)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	6,779,751	8,989,154
Statutory Allocation	<u>1,789,811,324</u>	<u>1,883,753,902</u>
Total Revenue	<u>1,796,591,075</u>	<u>1,892,743,056</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,376,124,686	1,452,313,828
Capital expenditure	<u>388,619,071</u>	<u>440,195,539</u>
Total expenditure	<u>1,764,741,757</u>	<u>1,892,509,367</u>
Surplus/(Deficit) for the year	<u>31,849,318</u>	<u>233,689</u>

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	-	-
1003	Local licences & fees	9,541,565	1,397,999
1004	Earnings from comm. & Undertaking	1,217,095	5,832,232
1005	Rent L.G Properties	455,000	150,185
1006	Interest & Dividend	-	17,106
1007	Grants	-	-
1008	Miscellaneous	1,169,566	1,591,632
1009	Statutory Allocations	<u>1,663,007,109</u>	<u>1,841,080,523</u>
		<u>1,669,786,860</u>	<u>1,850,069,676</u>

CAPITAL REVENUE

3001	Internal Sources	82,155,834	38,561,255
3002	External Sources	-	-
3003	Grants	44,648,381	-
3004	Miscellaneous	<u>-</u>	<u>4,112,125</u>
	Total Capital Revenue	<u>126,804,215</u>	<u>42,673,380</u>
	Total Recurrent/Capital Revenue	<u>1,796,561,079</u>	<u>1,892,743,056</u>

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	37,202,228	52,408,937
2002	office of the Secretary	21,327,570	23,972,745
2003	The Council	27,858,101	47,684,014
2004	Personal Management	71,670,051	72,484,904
2005	Finance & Supply	164,866,486	186,345,075
2006	Education	610,632,982	599,987,435
2007	Medical & Health	150,819,436	156,273,014
2008	Agriculture & Nat. Res.	44,581,596	49,985,200
2009	works & Housing	82,690,115	72,132,271
2010	Traditional Office Holders	80,028,671	94,789,086
2011	social & Comm. Development	<u>84,447,447</u>	<u>96,267,147</u>
Total Recurrent Expenditure		<u>1,376,124,686</u>	<u>1,452,313,828</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	13,841,000	1,000,000
5001-05	Social Sector	39,961,469	17,405,429
6001-04	Area Development Sector	45,124,209	44,510,413
7001-03	Administrative Sector	289,692,393	377,279,697
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>388,619,071</u>	<u>440,195,539</u>
Total & Capital Expenditure		<u>1,764,741,757</u>	<u>1,892,509,367</u>

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	500,000	-	(500,000)
1002	Rates	500,000	-	(500,000)
1003	Local Licences & fees	8,350,000	868,405	(7,481,595)
1004	Comm. Undertaking	10,205,000	3,350,780	(6,854,220)
1005	Rent on L.G Properties	250,000	1,391,000	(1,141,000)
1006	Interest & Dividend	620,000	-	(620,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,120,000	1,169,566	49,566
1009	Statutory Allocation	<u>1,696,248,946</u>	<u>1,663,007,109</u>	<u>30,928,770</u>
Total Recurrent Revenue		<u>1,717,793,946</u>	<u>1,669,786,860</u>	<u>30,812,817</u>

CAPITAL REVENUE

3001	Internal Sources	347,294,689	82,155,834	(265,138,855)
3002	External Sources	-	-	-
3003	Grants	174,027,137	44,648,381	(129,379,445)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>521,321,826</u>	<u>126,804,215</u>	<u>(394,517,611)</u>
Total Recurrent/Capital Revenue		<u>2,239,115,772</u>	<u>1,796,591,075</u>	<u>(442,524,697)</u>

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	61,904,458	37,202,228	24,702,230
2002	Office of the Secretary	22,328,078	21,327,570	1,000,508
2003	The Council	50,342,112	27,858,101	22,484,011
2004	Personal Management	90,704,574	71,670,051	19,034,523
2005	Finance & Supply	239,372,712	164,866,486	74,506,226
2006	Education	538,607,880	610,632,982	(72,025,102)
2007	Medical & Health	150,589,360	150,819,439	(230,079)
2008	Agriculture & Resources	40,887,204	44,581,439	(3,694,392)
2009	Works & Housing	84,917,512	82,690,115	(2,227,397)
2010	Traditional Office	70,000,000	80,028,671	(10,028,671)
2011	Social & Comm. Dev.	<u>90,276,909</u>	<u>84,447,447</u>	<u>5,829,462</u>
Total Recurrent Expenditure		<u>1,439,930,799</u>	<u>1,376,124,686</u>	<u>63,806,113</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	34,800,000	13,841,000	20,959,000
5001-05	Social Sector	56,177,023	39,961,469	16,215,554
6001-04	Area Development	61,397,307	45,124,209	16,273,098
7001-03	Administrative Sector	323,240,579	289,692,393	33,548,186
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>475,614,909</u>	<u>388,619,071</u>	<u>86,995,838</u>
Total & Capital Expenditure		<u>1,915,545,708</u>	<u>1,764,741,757</u>	<u>150,803,951</u>

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Manistreet Bank (Project)	4,561	302,959
Unity Bank Plc (Salary)	15,222,183	2,986,885
Unity Bank Plc (Loan)	53,409	43,752
Unity Bank Plc (Tractors)	60,844	301,535
Microfinanc Bank Plc (Dutse)	-	47,041
Unity Bank Plc (Main)	<u>1,903,773</u>	<u>5,127</u>
	<u>17,244,770</u>	<u>3,687,117</u>
<u>Advances</u>		
Personal Advances	6,946,384	5,184,300
Others	<u>3,000,000</u>	<u>3,000,000</u>
	<u>9,946,384</u>	<u>8,184,300</u>
<u>Deposits</u>		
State Government	25,123,337	26,187,337
Federal Government	7,234,378	23,370,206
Others	<u>1,647,244</u>	<u>1,092,896</u>
Loans	<u>34,004,959</u>	<u>50,650,439</u>
<u>Banks Overdraft</u>		
Jigawa Saving and Loan	<u>115,899</u>	<u>-</u>
<u>Surplus and Deficits</u>		
Total Revenue	1,796,591,075	1,892,743,056
Deduct Total Expenditure	<u>(1,764,741,757)</u>	<u>(1,892,509,367)</u>
	31,849,318	233,689

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	DETAILS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	P. A. Y. E	624,101	9,192,392	9,192,392	-
D/2	5% GOVT. TAX	24,499,236	993,908	993,908	-
D/3	10% RETENTION	282,308	-	-	282,308
D/4	N.U.L.G.E	-	3,523,650	3,523,650	-
D/5	M.H.W.U	-	1,226,886	1,226,886	-
D/6	8% C.P.S	-	12,022,247	12,022,247	-
D/7	15% WITHOLDING	428,447	-	-	428,447
D/8	5% VAT	22,654,464	17,129,736	993,908	6,518,636
D/9	SOCIAL SECURITY	1,064,000	3,192,000	2,128,000	-
D/10	N. H. F.	287,295	-	-	287,295
D/11	SALIHI SULAIMAN	72,958	-	-	72,958
D/12	ABDULLAHI RABIU	109,140	-	-	109,140
D/13	MAHDI SANI	84,560	-	-	84,560
D/14	YAHAYA USMAN	18,163	-	-	18,163
D/15	BAFFA USMAN	25,832	-	-	25,832
D/16	RABIU AHMED B.	21,455	-	-	21,455
D/17	AHMED ADO	21,412	-	-	21,412
D/18	GARBA DAHIRU	22,531	-	-	22,531
D/19	JAMILU MUKTAR	51,504	-	-	51,504
D/20	BALA GARBA	11,625	-	-	11,625
D/21	SALE ABDU	16,666	-	-	16,666
D/22	GAMBO MUAZU	9,656	-	-	9,656
D/23	ABDU A. SULE	37,522	-	37,522	75,044
D/24	IDRIS UMAR KAZAURE	30,037	-	51,494	81,531
D/25	SALE MUHD IMAM	20,028	-	34,333	54,361
D/26	ISA HAMZA MUHD	40,056	-	68,667	108,723
D/27	ALI BASHIR DANJAE	8,008	-	13,728	21,736
D/28	SALISU ISYAKU	22,470	-	38,520	60,990
D/29	ALI ZUBAIRU	23,258	-	39,871	63,129
D/30	ABBA IBRAHIM	20,028	-	34,333	54,361
D/31	WASILU AHMAD	12,017	-	20,600	32,617
D/32	NASIRU ABDULLAHI	22,531	-	38,625	61,156
D/33	KABIRU HARUNA	14,583	-	16,667	31,250
D/34	MUSA UMAR	37,522	-	32,187	69,709
D/35	BAKO SULAIMAN	27,125	-	46,500	73,625
D/36	Lawan Sabo kaugama	29,901	-	51,259	81,160
D/37	DANLAMI MUHD HARBO	-	-	30,042	30,042
D/38	PARTY CONTRIBUTION	-	1,926,723	1,926,723	-
TOTAL		50,650,439	49,207,542	32,562,062	34,004,959

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

A/C	DETAILS	OPENING	DEBIT	CREDIT	CLOSING
1.	Muhammad Hassani	2,000,000	-	-	2,000,000
2.	Abdu A. Sule	1,000,000	-	-	1,000,000
3.	Abdu A. Sule	-	7,000,000	7,000,000	-
4.	Muhammad Hassani	-	7,000,000	7,000,000	-
5.	Sani Abdu Dawai	-	4,000,000	4,000,000	-
6.	Musa umar	-	2,000,000	2,000,000	-
	TOTAL	3,000,000	20,000,000	20,000,000	3,000,000

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

HADEJIA LOCAL GOVERNMENT COUNCIL

HADEJIA LOCAL GOVERNMENT COUNCIL

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HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	RANK
1.	ABUBAKAR USMAN	COUNCIL LEADER
2.	ALASAN ZAKAR	DEP. COUNCIL LEADER
3.	USMAN ASKI ADAMU	COUNCILLOR
4.	YAKUBU MUHD	“
5.	IBRAHIM ISAH MUHD	“
6.	MUHD ABDULLAHI	“
7.	MUHD KALIYA BABALE	“
8.	MUHD ADAMU ALI	“
9.	ADAMU AHMED	“
10.	MUHD GARBA	“
11.	MUHD .S SANI	“

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|-----|---------------------|-----------------------|
| 1. | Alhaji Abba Haruna | Chairman |
| 2. | Sadiq Muhd Abubakar | V/Chairman |
| 3. | Muhammed Medbery | Secretary |
| 4. | Barde Muhd Zakar | Supervisory Councilor |
| 5. | Alh. Bebale Yankoli | Supervisory Councilor |
| 6. | Nasallah Muhd | Supervisory Councilor |
| 7. | Yassa Alhaji | Supervisory Councilor |
| 8. | Musa Bura | Supervisory Councilor |
| 9. | Musa Abubakar | Supervisory Councilor |
| 10. | Haj. Hauwa Ajasko | Special Adviser |
| 11. | Abdullahi Suleiman | Special Adviser |
| 12. | Muhd Ibrahim Kurma | Special Adviser |

MANAGEMENT STAFF

- | | | |
|----|---------------------|--|
| 1. | Ahmed Abdullahi | Director Personnel Management |
| 2. | Adamu Ibrahim S. | Director Planning, Research & Statistics |
| 3. | Ismaila Ali Basirka | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,728,367,194
Expenditure	<u>(1,728,695,089)</u>
Surplus/(Deficit)	<u>(11,870)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Hadejia Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	898,708	763,458
Investment	2	-	-
Advances	3	<u>7,132,625</u>	<u>7,609,236</u>
		<u>8,031,333</u>	<u>8,372,694</u>
<u>LESS LIABILITIES</u>			
Deposits	4	17,259,110	16,917,369
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>17,259,110</u>	<u>16,917,369</u>
		<u>(9,227,777)</u>	<u>(8,554,675)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(8,554,675)	(8,532,805)
Surplus/ (Deficit) for the year		<u>(683,102)</u>	<u>(11,870)</u>
		<u>(9,227,777)</u>	<u>(8,554,675)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	19,561,009	18,842,084
Statutory Allocation	<u>1,733,742,629</u>	<u>1,709,525,105</u>
Total Revenue	<u>1,753,303,638</u>	<u>1,728,367,194</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,378,308,605	1,516,693,388
Capital expenditure	<u>375,678,135</u>	<u>212,001,701</u>
Total expenditure	<u>1,753,986,740</u>	<u>1,728,695,089</u>
Surplus/(Deficit) for the year	<u>(683,102)</u>	<u>(11,870)</u>

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	60,000	1,475,000
1003	Local licences & fees	12,579,268	11,258,829
1004	Earnings from comm. & Undertaking	4,653,985	4,949,560
1005	Rent L.G Properties	100,000	-
1006	Interest & Dividend	40,270	457,103
1007	Grants	-	-
1008	Miscellaneous	<u>2,127,486</u>	<u>1,017,618</u>
1009	Statutory Allocations	<u>1,312,805,701</u>	<u>1,447,009,879</u>
		<u>1,332,366,710</u>	<u>1,466,167,989</u>

CAPITAL REVENUE

3001	Internal Sources	90,243,408	262,515,230
3002	External Sources	330,690,520	-
3003	Grants	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>420,936,928</u>	<u>262,515,230</u>
	Total Recurrent/Capital Revenue	<u>1,753,303,638</u>	<u>1,728,683,219</u>

STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	19,366,762	36,088,746
2002	office of the Secretary	66,334,515	70,798,150
2003	The Council	12,969,017	47,857,163
2004	Personal Management	76,850,033	176,345,577
2005	Finance & Supply	153,166,493	655,798,319
2006	Education	631,166,493	180,694,652
2007	Medical & Health	178,794,404	44,275,828
2008	Agriculture & Nat. Res.	42,813,782	63,690,966
2009	works & Housing	50,640,870	81,063,966
2010	Traditional Office Holders	70,042,364	80,905,298
2011	social & Comm. Development	<u>75,370,017</u>	<u>1,516,693,388</u>
Total Recurrent Expenditure		<u>1,378,308,605</u>	<u>1,449,575,408</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	-	-
5001-05	Social Sector	76,343,323	2,000,000
6001-04	Area Development Sector	51,338,481	11,496,000
7001-03	Administrative Sector	247,996,331	198,505,701
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>375,678,135</u>	<u>212,001,701</u>
Total & Capital Expenditure		<u>1,753,986,740</u>	<u>1,728,695,089</u>

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	2,000,000	-	(2,000,000)
1002	Rates	3,000,000	60,000	(2,940,000)
1003	Local Licences & fees	13,696,000	12,579,268	(1,116,732)
1004	Comm. Undertaking	6,620,000	4,653,985	(1,966,015)
1005	Rent on L.G Properties	-	100,000	100,000
1006	Interest & Dividend	50,000	40,270	(9,730)
1007	Grants	-	-	-
1008	Miscellaneous	200,000	2,127,486	1,927,486
1009	Statutory Allocation	<u>1,592,258,396</u>	<u>1,312,805,701</u>	<u>(279,452,695)</u>
Total Recurrent Revenue		<u>1,617,824,396</u>	<u>1,332,366,710</u>	<u>(285,457,686)</u>

CAPITAL REVENUE

3001	Internal Sources	323,657,076	90,243,408	(233,413,668)
3002	External Sources	-	330,693,520	330,693,520
3003	Grants	93,921,412	-	(93,921,412)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>417,578,488</u>	<u>420,936,928</u>	<u>3,358,440</u>
Total Recurrent/Capital Revenue		<u>2,259,299,861</u>	<u>1,753,303,638</u>	<u>(282,099,246)</u>

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	69,284,715	19,366,762	49,917,953
2002	Office of the Secretary	75,555,062	66,334,515	9,220,547
2003	The Council	62,400,220	12,969,017	49,431,203
2004	Personal Management	134,326,936	76,850,033	57,476,903
2005	Finance & Supply	205,467,298	-	-
2006	Education	557,206,726	631,960,348	(74,753,622)
2007	Medical & Health	159,103,407	178,794,404	(19,690,997)
2008	Agriculture & Resources	43,861,985	42,813,782	1,048,203
2009	Works & Housing	54,712,637	50,640,870	4,071,636
2010	Traditional Office	80,000,000	70,042,364	9,957,636
2011	Social & Comm. Dev.	<u>90,407,063</u>	<u>75,370,017</u>	<u>15,037,046</u>
Total Recurrent Expenditure		<u>1,532,326,049</u>	<u>1,378,308,605</u>	<u>154,017,444</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	15,000,000	-	15,000,000
5001-05	Social Sector	48,400,000	76,343,323	(27,943,323)
6001-04	Area Development	59,462,090	51,338,481	8,123,609
7001-03	Administrative Sector	381,075,006	247,996,331	133,078,675
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>503,937,096</u>	<u>375,678,135</u>	<u>128,258,961</u>
Total & Capital Expenditure		<u>2,036,263,145</u>	<u>1,753,986,740</u>	<u>282,276,405</u>

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand		
Cash at Bank		
Eco Bank Plc	33,918	-
Eco Bank Plc	-	15,815
Union ank Plc	57,738	13,239
Union Bank Plc	20,795	55,363
Union Bank Plc	10,847	3,042
Union Bank Plc	7,726	4,143
Unity Bank Plc	763,459	<u>671,856</u>
Unity Bank Plc	<u>4,226</u>	<u>763,458</u>
	<u>898,709</u>	<u>-</u>
<u>Advances</u>		
Personal Advances	7,132,625	6,689,236
Others	<u>-</u>	<u>920,000</u>
	<u>7,132,625</u>	<u>7,609,236</u>
<u>Deposits</u>		
State Government	11,059,424	7,941,265
Federal Government	4,111,986	4,111,977
Others	<u>2,087,700</u>	<u>4,864,127</u>
Loans	<u>17,259,110</u>	<u>16,917,369</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	1,753,303,638	1,728,367,194
Deduct Total Expenditure	<u>(1,753,986,740)</u>	<u>(1,728,699,089)</u>
	(683,102)	(11,870)

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/ N	DEPOSIT	PURPOSE	OPENING BALANCE 1/1/2014	RECEIPT	PAYMENT	BALANCE 31/12/2014
1.	Payee	Jigawa State Govt.	100,4000	-	-	100,4000
2.	NULGE	Union Due	83,100	-	-	83,100
3.	8% Govt. Fund	Pension Fund	3,118,159	-	-	3,118,159
4.	National Housing Fund	N. H. F.	3,861,576	-	-	3,861,576
5.	MED. & Health Worker	Union Due	-	-	-	-
6.	Government Tax	Jigawa State	7,840,865	-	-	7,840,865
7.	V. A. T.	Firs	93,492	-	-	93,492
8.	Withholding Tax	W. H. T.	126,918	-	-	126,918
9.	Retention	Contract	238,201	-	-	238,201
10.	Sunusi Muhd Gumel	Kazaure L. G.	80,469	-	-	80,469
11.	Sabo Muhd Kazaure	Ringim L. G.	131,969	3,192,000	3,192,000	-
12.	Social Security	Disable	-	259,975,791	259,975,791	-
13.	Ministry for L. G.	Salary	-	-	-	-
14.	Kachallari Rice	Tractor Loan	200,242	-	-	200,242
15.	Nura Abdulwahab	MMR .G.	24,033	-	-	24,033
16.	Gabari Agric Seeds	Tractor Loan	400,160	-	-	400,160
17.	Nakowa Agric & THS	Tractor Loan	166,000	-	-	166,000
18.	Aminu Almu Idris	KHS Local Govt.	8,583	-	-	8,583
19.	Maigatari L. G.	KHS Local Govt.	20,032	-	-	20,032
20.	Dauda Idris	KHS Local Govt.	64,375	-	-	64,375
21.	Ayuba Ahmed M.	KHS Local Govt.	40,875	-	-	40,875
22.	Imam Sale Muhd.	KHS Local Govt.	28,611	-	-	28,611
23.	Yahaya Muhd A.	KHS Local Govt.	37,194	-	-	37,194
24.	Bullama Ahmad	KHS Local Govt.	19,308	-	-	19,308
25.	Ibrahim Sale Gumel	KHS Local Govt.	62,454	-	-	62,454
26.	Adamu Salisu Ibrahim	-	47,208	-	-	47,208
27.	Muhd Garba Na Mata	-	88.88	-	-	88.88
28.	Abubakar Lawan Kwalam	Birniwa L. G.	37,520	53,600	-	91,120
29.	Ibrahim Adamu .S.	Roni Local Govt.	15,896	22,708	-	38,604
30.	Babangida Haruna .S.	-	22,531	32,187	-	54,719
31.	Kabiru Isah Gume	Gumel	9,458	47,290	-	56,748
32.	Umar Muhd Haruna	-	7,650	38,251	-	45,901
33.	Aminuddin Y. Abubakar	-	-	34,333	-	34,333
34.	Ministry for Local Govt	Loan	-	65,406,614	65,406,614	-
35.	Sole Administrator	2014 Hajj Fairn	-	725,000	725,000	-
36.	Ahmed Abubakar B/Kowa	Loan From other LG	-	22,531	-	22,531
37.	Bashur Ya'u Dunari	"	-	4,291	-	4,291
38.	Hamisu Lawan Kazaure	"	-	15,021	-	15,021
39.	Umar Sagir	"	-	11,444	-	11,444
40.	Isha Abdullahi	"	-	22,889	-	22,889
41.	Abdulrahman Bulama	"	-	11,444	-	11,444
42.	Adamu Maria Namadi	"	-	5,722	-	5,722
43.	Abdullahi Isah	"	-	20,028	-	20,028
	TOTAL		16,917,369	329,641,146	329,299,405	17,259,110

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

GUMEL LOCAL GOVERNMENT COUNCIL

GUMEL LOCAL GOVERNMENT COUNCIL

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GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Alasan Babandi	Zango	Speaker
2.	Salisu Sule	Dantanoma	Leader
3.	Habu Ado	Dan' Ama	Member
4.	Bashari Alasan	Galagamma	“
5.	Aliyu Yahaya	Kofar Yamma	“
6.	Sani Isah	Bearya	“
7.	Lawan Mohd	G/Gambo	“
8.	Mohd Ubale	K/Arewa	“
9.	Magaji Saidu	Hammado	D/Speaker
10.	Hasan Sa'idu	G. Barka	Member
11.	Auwalu Usaini	Gusau	“

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Alh. Abdulkadir Yau Kura	Chairman
2.	Alh. Sule Ahmed G/Gambo	V/Chairman
3.	Alh. Ado Mohd Gumel	Secretary
4.	Basher Mana	Councilor Works & House
5.	Shehu Mohd Sani	Planning
6.	Sani Formeman	Revenue
7.	Yunusa Habu Duhuwa	Agriculture
8.	Abba Saleh Bojojo	Comm. Development
9.	Mohammud Aliyu	Education
10.	Binta Abdullahi	Medical & Health

MANAGEMENT STAFF

4.	Alh. Abba Yau	Director Personnel Management
5.	Sabo Yahaya	Director Planning, Research & Statistics
6.	Umar Ilu	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,751,326,615
Expenditure	<u>1,750,319,816</u>
Surplus/(Deficit)	<u>1,006,799</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Gumel Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE STATEMENT
OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	1,370,845	10,871,252
Investment	2	-	-
Advances	3	<u>13,316,136</u>	<u>11,388,680</u>
		<u>14,686,981</u>	<u>22,259,932</u>
<u>LESS LIABILITIES</u>			
Deposits	4	63,962,106	51,569,647
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>63,962,106</u>	<u>52,287,637</u>
		<u>(49,275,125)</u>	<u>(30,027,705)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(30,027,705)	(31,034,504)
Surplus/ (Deficit) for the year		<u>(19,247,420)</u>	<u>1,006,799</u>
		<u>(49,275,420)</u>	<u>(30,027,705)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	12,347,447	7,973,422
Statutory Allocation	<u>1,739,719,102</u>	<u>1,743,353,193</u>
Total Revenue	<u>1,752,066,549</u>	<u>1,751,326,615</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,387,482,777	1,468,512,241
Capital expenditure	<u>383,831,192</u>	<u>281,807,575</u>
Total expenditure	<u>1,771,313,969</u>	<u>1,750,319,816</u>
Surplus/(Deficit) for the year	<u>(19,247,420)</u>	<u>1,006,799</u>

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	351,590	195,000
1003	Local licences & fees	3,846,924	5,343,021
1004	Earnings from comm. & Undertaking	5,840,080	888,228
1005	Rent L.G Properties	60,000	20,000
1006	Interest & Dividend	78,600	22,521
1007	Grants	-	-
1008	Miscellaneous	<u>2,170,253</u>	<u>1,504,652</u>
1009	Statutory Allocations	<u>1,580,560,841</u>	<u>1,393,955,164</u>
		<u>1,592,908,288</u>	<u>1,401,928,586</u>

CAPITAL REVENUE

3001	Internal Sources	97,656,742	278,029,321
3002	External Sources	-	-
3003	Grants	61,501,519	71,368,708
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>159,158,261</u>	<u>349,398,029</u>
	Total Recurrent/Capital Revenue	<u>1,752,066,549</u>	<u>1,751,326,615</u>

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	60,075,456	46,528,104
2002	office of the Secretary	63,037,000	51,890,799
2003	The Council	30,962,988	48,936,814
2004	Personal Management	88,973,378	92,762,094
2005	Finance & Supply	178,822,564	180,603,611
2006	Education	539,268,830	523,311,668
2007	Medical & Health	159,003,167	159,530,186
2008	Agriculture & Nat. Res.	41,035,154	57,781,452
2009	works & Housing	65,507,351	94,225,068
2010	Traditional Office Holders	75,268,831	84,262,480
2011	social & Comm. Development	<u>86,527,058</u>	<u>120,816,965</u>
Total Recurrent Expenditure		<u>1,387,482,777</u>	<u>1,468,512,214</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	11,819,142	18,245,000
5001-05	Social Sector	30,152,653	13,220,169
6001-04	Area Development Sector	6,000,000	17,975,143
7001-03	Administrative Sector	335,859,397	232,367,263
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>383,831,192</u>	<u>281,807,575</u>
Total & Capital Expenditure		<u>1,771,313,969</u>	<u>1,750,319,816</u>

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	300,000	-	(300,000)
1002	Rates	300,000	351,590	51,590
1003	Local Licences & fees	10,380,000	3,846,924	(6,533,076)
1004	Comm. Undertaking	1,900,000	5,840,080	3,940,080
1005	Rent on L.G Properties	30,000	60,000	30,000
1006	Interest & Dividend	600,000	78,600	(521,253)
1007	Grants	-	-	-
1008	Miscellaneous	1,600,000	2,170,253	570,253
1009	Statutory Allocation	<u>1,567,632,405</u>	<u>1,580,560,841</u>	<u>12,928,436</u>
Total Recurrent Revenue		<u>1,582,742,405</u>	<u>1,592,908,288</u>	<u>10,165,883</u>

CAPITAL REVENUE

3001	Internal Sources	310,827,769	97,656,742	(213,171,027)
3002	External Sources	-	-	-
3003	Grants	90,900,844	61,501,519	(29,399,325)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>401,728,613</u>	<u>159,158,261</u>	<u>(242,570,352)</u>
Total Recurrent/Capital Revenue		<u>1,984,471,018</u>	<u>1,752,066,549</u>	<u>(232,404,469)</u>

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	66,114,277	60,075,456	6,038,821
2002	Office of the Secretary	61,391,282	63,038,000	(1,646,718)
2003	The Council	52,350,207	30,962,988	21,387,219
2004	Personal Management	95,372,015	88,973,378	6,398,637
2005	Finance & Supply	270,139,732	178,822,564	91,317,168
2006	Education	356,657,000	539,268,830	(182,611,830)
2007	Medical & Health	156,118,846	159,003,167	(2,884,321)
2008	Agriculture & Resources	52,971,942	41,035,154	11,936,788
2009	Works & Housing	84,727,714	65,507,351	19,220,363
2010	Traditional Office	80,000,000	75,268,831	4,731,169
2011	Social & Comm. Dev.	<u>94,321,778</u>	<u>86,527,058</u>	<u>7,794,720</u>
Total Recurrent Expenditure		<u>1,370,164,793</u>	<u>1,387,482,777</u>	<u>(17,317,984)</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	69,567,269	11,819,142	57,748,127
5001-05	Social Sector	83,735,592	30,152,653	53,582,939
6001-04	Area Development	29,043,135	6,000,000	23,043,135
7001-03	Administrative Sector	442,113,492	335,859,397	106,254,095
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>624,459,488</u>	<u>383,831,192</u>	<u>240,628,296</u>
Total & Capital Expenditure		<u>1,994,624,281</u>	<u>1,771,313,969</u>	<u>223,310,312</u>

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Mainstreet Bank Plc	518,730	10,047,933
Unity Bank Plc	294,354	281,869
Mainstreet Bank Plc	133,133	282,531
Unity Bank Plc	424,628	110,901
Unity Bank Plc	-	-
Mainstreet Bank Plc	<u>-</u>	<u>148,018</u>
	<u>1,370,845</u>	<u>10,871,252</u>
<u>Advances</u>		
Personal Advances	11,406,636	9,679,180
Others	<u>1,99,500</u>	<u>1,709,500</u>
	<u>13,316,136</u>	<u>11,388,680</u>
<u>Deposits</u>		
State Government	26,997,063	26,339,868
Federal Government	5,771,979	20,147,686
Others	<u>31,193,064</u>	<u>5,082,093</u>
Loans	<u>63,962,106</u>	<u>15,569,647</u>
<u>Banks Overdraft</u>		
Mainstreet Bank Plc	-	717,990
<u>Surplus and Deficits</u>		
Total Revenue	1,752,066,549	1,751,326,615
Deduct Total Expenditure	<u>1,771,313,969</u>	<u>(1,750,319,816)</u>
	(19,247,420)	1,006,799

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSIT 31ST DECEMBER, 2014

S/N	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BA
1.	5% Govt. Tax (BIR)	15,250,579	1,798,501	-	1,798,501
2.	10% Retention	(630,016)	-	1,567,000	2,193,016
3.	Paye	7,440,959	10,978,174	10,978,174	7,440,959
4.	10% WHT	25,501	-	-	25,501
5.	5% Withholding Tax	602,209	1,062,109	4,255,221	(2,590,902
6.	NULGE	740,186	4,643,340	4,643,340	740,186
7.	Purchase of Furniture	325,506	-	325,506	-
8.	M.H.W.U	393,657	1,196,147	1,196,147	393,657
9.	FED. Inland Rev. (VAT)	19,033,593	2,205,648	12,876,359	8,362,881
10.	F. M. Bank	511,884	-	511,884	-
11.	Fertilizer Account	109,200	-	109,200	-
12.	Development Levy	46,600	-	46,600	-
13.	8% C. P. S Deduction	2,507,024	15,260,704	15,260,704	2,507,024
14.	N. H. F.	(8,470)	-	-	(8,470)
15.	Disables	660,000	2,142,000	2,802,000	-
16.	10% Party Contribution	2,844,771	2,105,636	2,105,636	2,844,771
17.	IPDS Logistics	1,017,435	-	-	1,017,435
18.	Muhd Abba	129,487	-	-	129,487
19.	Jafar Musa	115,725	-	-	115,725
20.	Kabiru Haruna	45,829	-	-	45,829
21.	Abdulakardir Mohd	61,662	-	-	61,662
22.	Muhd .K. Ismaila	61,662	-	-	61,662
23.	Musa Abdulkadir	58,800	-	-	58,800
24.	Loan Repayment	-	7,000,000	7,801,909	(801,909)
25.	Usman Bala Hadeji L.G.	20,038	51,500	-	71,538
26.	UMAR Ilu	30,042	34,333	-	64,375
27.	Abubakar Sani	32,187	-	-	32,187
28.	Yarima Abdul	19,375	46,500	-	65,875
29.	Mohd U. Habaisai	5,721	13,730	-	19,451
30.	Habu Bako MGT	14,306	34,333	-	48,639
31.	Sabo Aliyu Maigaiari	11,444	27,466	-	38,910
32.	Abbas Ya'u	37,552	-	-	37,552
33.	Liman Idris	25,156	-	-	25,156
34.	Aliyu Ibrahim	30,041	-	-	30,041
35.	Salary/Pension (Net-pay)	-	334,849,656	334,849,656	-
36.	Gumel	-	-	-	-
37.	Rable Trust Fund	-	28,272,016	-	28,272,016
38.	NUESSASW	-	36,959	36,959	-
	TOTAL	51,569,647	411,758,758	399,366,299	63,962,106

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE 31ST DECEMBER, 2014

S/N	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
1.	Suleiman Ahmed	1,909,500	-	-	1,909,500
2.	Tukur Ibrahim	-	1,300,000	1,300,000	-
3.	Alkassim Kazaure	-	1,000,000	1,000,000	-
4.	Aminu Sidi	-	4,000,000	4,000,000	-
5.	Isiyaku Mohd	-	3,000,000	3,000,000	-
	TOTAL	1,909,500	9,300,000	9,300,000	1,909,500

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

MAIGATARI LOCAL GOVERNMENT COUNCIL

MAIGATARI LOCAL GOVERNMENT COUNCIL

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MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Aminu Dahiru	Maigatari Arewa	Speaker
2.	Tijjani Ahmed	Galadi	Members
3.	Sanusi Wada	Maigatari Kudu	“
4.	Surajo Bulama	Matoya	“
5.	Alasan Habu	D/Kumbo	“
6.	Ashiru Sani	Jajeri	“
7.	Mal. Yakubu Ahmed	Madana	“
8.	Late Ado Hussaini	Balarabe	“
9.	Mohd Saidu	Turbus	“
10.	Mohd Ya’u	Kukayasku	“
11.	Shu’ibu Alasan	Fulata	“

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Isah Zakari Bosuwa	Chairman
2.	Ibrahim Lawal	Secretary
3.	Samaila Abdullahi Galadi	Councilor Education
4.	Alasan Chiroma	Councilor Agriculture
5.	Hajiya Hauwa Sani	Councilor Women Affairs
6.	Safiyanu Araf	Councilor Works & Housing
7.	Adamu Abubakar	Councilor Medical & Health
8.	Osi Yajeri	Councilor Social Welfare
9.	Alh. Habu Balarabe	Councilor Planning
10.	Zubairu Nadabo	Councilor Finance

MANAGEMENT STAFF

1.	Ibrahim Babangida	Director Personnel Management
2.	Abba Badayi	Director Planning, Research & Statistics
3.	Suleiman Birniwa	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	2,104,779,279
Expenditure	<u>2,114,431,073</u>
Surplus/(Deficit)	<u>(9,651,794)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Maigatari Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	2,944,105	2,471,020
Investment	2	-	-
Advances	3	<u>24,478,050</u>	<u>23,248,439</u>
Total Assets		<u>27,422,155</u>	<u>25,719,459</u>
<u>LESS LIABILITIES</u>			
Deposits	4	49,588,586	64,533,470
Loans	5	-	-
Bank Overdraft	6	-	2,427,444
Total Liabilities		<u>49,588,586</u>	<u>66,960,914</u>
NET ASSET		<u>(22,166,431)</u>	<u>(41,241,455)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(41,241,455)	(31,589,661)
SURPLUS/ (Deficit) for the year		<u>19,075,024</u>	<u>(9,951,794)</u>
		<u>(22,166,431)</u>	<u>(41,241,455)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	21,933,972	39,241,919
Statutory Allocation	<u>1,971,703,823</u>	<u>2,065,537,360</u>
Total Revenue	<u>1,993,637,745</u>	<u>2,104,779,279</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,539,889,434	1,571,522,113
Capital expenditure	<u>434,673,287</u>	<u>542,908,960</u>
Total expenditure	<u>1,974,562,721</u>	<u>2,114,431,073</u>
Surplus/(Deficit) for the year	<u>19,075,024</u>	<u>(9,651,794)</u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	4,934	770,000
1003	Local licences & fees	11,618,488	20,159,621
1004	Earnings from comm. & Undertaking	8,150,041	16,834,257
1005	Rent L.G Properties	2,000	-
1006	Interest & Dividend	167,679	130,414
1007	Grants	-	-
1008	Miscellaneous	1,990,780	1,347,627
1009	Statutory Allocations	<u>1,854,715,671</u>	<u>1,732,949,781</u>
		<u>1,876,649,593</u>	<u>1,772,191,700</u>

CAPITAL REVENUE

3001	Internal Sources	116,988,152	292,918,178
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>116,988,152</u>	<u>332,587,579</u>
	Total Recurrent/Capital Revenue	<u>1,993,637,745</u>	<u>2,104,779,279</u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	60,216,549	56,840,204
2002	office of the Secretary	48,880,104	45,498,389
2003	The Council	43,674,441	50,584,955
2004	Personal Management	134,820,383	157,879,652
2005	Finance & Supply	196,686,859	205,782,402
2006	Education	473,937,011	473,591,217
2007	Medical & Health	268,909,887	219,633,187
2008	Agriculture & Nat. Res.	52,653,272	57,569,056
2009	works & Housing	83,146,331	95,826,095
2010	Traditional Office Holders	83,638,150	101,031,724
2011	social & Comm. Development	<u>93,326,447</u>	107,285,232
Total Recurrent Expenditure		<u>1,539,889,434</u>	<u>1,571,522,113</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	783,137	20,070,706
5001-05	Social Sector	49,379,905	34,500,910
6001-04	Area Development Sector	28,732,989	114,420,833
7001-03	Administrative Sector	355,777,256	373,916,511
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>434,673,287</u>	<u>542,908,960</u>
Total & Capital Expenditure		<u>1,974,562,721</u>	<u>2,114,431,073</u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	500,000	4,934	(495,066)
1003	Local Licences & fees	34,070,000	11,618,488	(22,451,512)
1004	Comm. Undertaking	16,000,000	8,150,041	(7,849,959)
1005	Rent on L.G Properties	500,000	2,000	(498,000)
1006	Interest & Dividend	1,100,000	167,679	(932,321)
1007	Grants	-	-	-
1008	Miscellaneous	1,350,000	1,990,780	640,780
1009	Statutory Allocation	<u>1,878,208,295</u>	<u>1,854,715,671</u>	<u>(23,492,624)</u>
Total Recurrent Revenue		<u>1,931,928,295</u>	<u>1,876,649,593</u>	<u>(55,278,702)</u>

CAPITAL REVENUE

3001	Internal Sources	374,940,000	116,988,152	(257,951,848)
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	-	-	(174,305,935)
Total Capital Revenue		<u>549,245,935</u>	<u>116,988,152</u>	<u>(432,257,783)</u>
Total Recurrent/Capital Revenue		<u>2,481,174,230</u>	<u>1,993,637,745</u>	<u>(487,536,485)</u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	63,851,986	60,216,549	3,635,437
2002	Office of the Secretary	56,433,908	48,880,104	7,553,804
2003	The Council	51,504,144	43,674,441	7,829,703
2004	Personal Management	127,296,196	134,820,383	(7,524,187)
2005	Finance & Supply	340,134,804	196,686,859	143,447,945
2006	Education	450,157,880	473,937,011	(23,779,131)
2007	Medical & Health	214,070,649	268,909,887	(54,839,238)
2008	Agriculture & Resources	62,357,500	52,653,272	9,704,228
2009	Works & Housing	109,974,299	83,146,331	26,827,968
2010	Traditional Office	70,000,000	83,638,150	(13,638,150)
2011	Social & Comm. Dev.	<u>98,321,601</u>	<u>93,326,447</u>	<u>4,995,154</u>
Total Recurrent Expenditure		<u>1,644,102,967</u>	<u>1,539,889,434</u>	<u>104,213,533</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	65,143,770	783,137	64,360,633
5001-05	Social Sector	110,720,338	49,379,905	61,340,433
6001-04	Area Development	100,190,000	28,732,989	71,457,011
7001-03	Administrative Sector	561,587,138	355,777,256	205,809,882
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>847,641,246</u>	<u>434,673,287</u>	<u>412,967,959</u>
Total & Capital Expenditure		<u>2,491,744,213</u>	<u>1,974,562,721</u>	<u>517,181,492</u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
<u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Unity Bank Plc	1,049,329	989,199
Unity Bank Plc	581,340	55,061
Unity Bank Plc	(25,243)	8,765
Unity Bank Plc	-	-
Access Bank Plc	-	17,548
Micro Finance Bank	1,338,679	1,293,434
Micro Finance Bank	-	-
Micro Finance Bank	<u>-</u>	<u>110,013</u>
	<u>2,944,105</u>	<u>2,471,020</u>
<u>Advances</u>		
Personal Advances	8,810,747	7,646,647
Others	<u>15,667,303</u>	<u>15,601,792</u>
	<u>24,478,050</u>	<u>23,248,439</u>
<u>Deposits</u>		
State Government	41,346,492	37,788,511
Federal Government	6,111,125	19,632,776
Others	<u>2,130,969</u>	<u>7,112,183</u>
Loans	<u>49,588,586</u>	<u>64,533,470</u>
<u>Banks Overdraft</u>		
Unity Bank Plc	-	2,427,444
<u>Surplus and Deficits</u>		
Total Revenue	1,993,637,745	2,104,779,279
Deduct Total Expenditure	<u>1,974,562,721</u>	<u>(2,114,431,073)</u>
	19,075,024	(9,651,794)

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
1.	PAYE	494,625	11,024,179	11,024,179	494,625
2.	NULGE	989,252	4,321,376	4,321,376	989,252
3.	MHWU	71,182	1,775,731	1,775,731	71,182
4.	8% CPS	4,052,606	16,510,465	16,510,465	4,052,606
5.	GOVT. TAX	37,298,886	-	-	37,298,886
6.	VAT	19,632,776	14,511,484	989,834	6,111,125
7.	RETENTION	470,978	581,456	-	(110,479)
8.	DATTI HALILU	80,833	-	-	80,833
9.	AHMED D/KAKALE	160,937	-	-	160,937
10.	SURAJA MUHD	160,937	-	-	160,937
11.	BALARABO ISA	77,250	-	-	77,250
12.	PARTY CONTRION	-	2,076,713	2,076,713	-
13.	ALASAN MUHD	94,583	-	-	94,583
14.	MUHD IBRAHIM	42,917	-	-	42,917
15.	YALU IBRAHIM	64,375	-	-	64,375
16.	MUSTAPHA IBRAHIM	57,938	-	-	57,938
17.	SABO IMAM	31,471	-	-	31,471
18.	HABIBU MUAZU	22,532	-	-	22,532
19.	UNCLAIMED SALARY	510,000	-	-	510,000
20.	SHEHU SULEIMAN	30,042	-	-	30,042
21.	AHMED RABI'U	30,037	-	-	30,037
22.	SANI YAKUBU	37,646	-	-	37,646
23.	IBRAHIM USMAN	16,956	-	-	16,956
24.	ZUBAINU YAHAYA	20,028	-	-	20,028
25.	MUHD YAKUBU	16,022	-	-	16,022
26.	ABBA A. BADAYI	37,464	-	-	37,464
27.	MAMUDA ZAKARI	31,197	-	-	31,197
28.	SOCIAL SECURITY	-	212,800	212,800	-
29.	NUCSSAW	-	40,378	40,378	-
30.	WITH HOLODING TAX	-	1,831,610	989,834	(841,776)
	TOTAL	64,533,470	52,886,194	37,941,310	49,588,586

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

YANKWASHI LOCAL GOVERNMENT COUNCIL

YANKWASHI LOCAL GOVERNMENT COUNCIL

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YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Ahmed Umar Sada	Bales	Leader
2.	Dabo Yusif	Kuda	D/Leader
3.	Abdullahi Hussaini	Gawo	Majority Leader
4.	Ibrahim Abdu	Karkarna	Member
5.	Musa Alasan	Ringim	“
6.	Mohammad Garba	Gurdiya	“
7.	Maina Magaji Zoto	Yankwashi	“
8.	Shafi’u Umar	Gwarta	“
9.	Habibu Magaji	Achilafiya	“
10.	Abdulkadir Yahaya	Zungumba	“

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|-----|------------------------|---------------------------------------|
| 1. | Musa Abdullahi | Chairman |
| 2. | Ayuba Idris Sada | V/Chairman |
| 3. | Abdullahi Haruna | Research & Statistics Achilafiya ward |
| 4. | Alh. Habu S/Gabas | Special Maters – Belas Ward |
| 5. | Tijjani Idris U/Magaji | Adviser disable-D/Gawo Ward |
| 6. | Balarabe Musa | Comm. & social Dev. –Gurjiya Ward |
| 7. | Hon. Miko Sa’adu | Wash Gwarta Ward |
| 8. | Haruna Sule | Education Karkarna Ward |
| 9. | Hon. Musa Dano | Political Affairs – Kuda Ward |
| 10. | Gambo Ahmed | Works and Housing – Ringim Ward |
| 11. | Mumuda Haruna | Yankwashi Agric NATR - Yankwashi |
| 12. | Hajiya Halima Firji | Economic Empowerment - Zugumba |

MANAGEMENT STAFF

- | | | |
|----|----------------------|--|
| 1. | Abba Makama Kiyawa | Director Personnel Management |
| 2. | Shehu Muhammad Taura | Director Planning, Research & Statistics |
| 3. | Abdulkadir Muhammad | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,773,122,287
Expenditure	(1,718,105,621)
Surplus/(Deficit)	<u>55,016,666</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Yankwashi Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	21,816,346	57,228,545
Investment	2	-	-
Advances	3	<u>47,397,461</u>	<u>33,647,047</u>
		<u>69,213,807</u>	<u>90,875,592</u>
<u>LESS LIABILITIES</u>			
Deposits	4	26,509,233	42,895,579
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>26,509,233</u>	<u>42,895,579</u>
		<u>42,704,574</u>	<u>47,980,013</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		45,980,013	(7,036,653)
SURPLUS/ (Deficit) for the year		<u>(5,275,439)</u>	<u>55,016,666</u>
Accumulated funds C/D		<u>42,704,574</u>	<u>47,980,013</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	3,681,378	6,961,126
Statutory Allocation	<u>1,606,239,037</u>	<u>1,766,161,161</u>
Total Revenue	<u>1,609,920,415</u>	<u>1,773,122,287</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,241,623,955	1,327,305,819
Capital expenditure	<u>373,571,899</u>	<u>390,799,802</u>
Total expenditure	<u>1,615,195,854</u>	<u>1,718,105,621</u>
Surplus/(Deficit) for the year	<u>(5,275,439)</u>	<u>55,016,666</u>

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	-	1,587,500
1003	Local licences & fees	1,578,504	4,500,476
1004	Earnings from comm. & Undertaking	49,030	106,040
1005	Rent L.G Properties	181,000	15,000
1006	Interest & Dividend	436	37,526
1007	Grants	-	-
1008	Miscellaneous	1,872,408	714,584
1009	Statutory Allocations	<u>1,564,756,403</u>	<u>1,415,126,065</u>
		<u>1,568,437,780</u>	<u>1,422,087,191</u>

CAPITAL REVENUE

3001	Internal Sources	41,482,634	283,763,934
3002	External Sources	-	-
3003	Grants	-	67,271,161
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>41,482,634</u>	<u>351,035,096</u>
	Total Recurrent/Capital Revenue	<u>1,609,920,415</u>	<u>1,773,122,287</u>

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	55,220,790	40,547,906
2002	office of the Secretary	25,381,402	25,670,794
2003	The Council	47,861,346	51,493,237
2004	Personal Management	115,778,038	113,468,633
2005	Finance & Supply	163,300,671	176,801,253
2006	Education	389,712,327	409,065,442
2007	Medical & Health	145,949,730	108,115,598
2008	Agriculture & Nat. Res.	38,176,233	46,039,324
2009	works & Housing	90,199,606	80,227,893
2010	Traditional Office Holders	74,076,670	86,835,860
2011	social & Comm. Development	<u>95,957,142</u>	<u>117,039,879</u>
Total Recurrent Expenditure		<u>1,241,623,955</u>	<u>1,327,305,819</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	9,188,194	24,697,621
5001-05	Social Sector	40,761,120	33,089,402
6001-04	Area Development Sector	27,943,710	32,448,604
7001-03	Administrative Sector	295,678,875	300,564,125
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>373,571,899</u>	<u>390,799,802</u>
Total & Capital Expenditure		<u>1,615,195,854</u>	<u>1,718,105,621</u>

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	1,000,000	-	(1,000,000)
1003	Local Licences & fees	16,234,500	1,578,504	(14,655,996)
1004	Comm. Undertaking	450,000	49,030	(400,970)
1005	Rent on L.G Properties	2,500,000	181,000	(2,319,000)
1006	Interest & Dividend	1,1300,000	436	(1,129,564)
1007	Grants	-	-	-
1008	Miscellaneous	520,000	1,872,408	1,352,408
1009	Statutory Allocation	<u>1,583,751,413</u>	<u>1,564,756,403</u>	<u>(18,995,010)</u>
Total Recurrent Revenue		<u>1,605,785,913</u>	<u>1,568,437,780</u>	<u>(37,348,133)</u>

CAPITAL REVENUE

3001	Internal Sources	334,707,649	41,482,634	(293,225,015)
3002	External Sources	-	-	-
3003	Grants	352,245,574	-	(352,245,574)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>686,953,223</u>	<u>41,482,634</u>	<u>(645,470,589)</u>
Total Recurrent/Capital Revenue		<u>2,292,739,136</u>	<u>1,609,920,414</u>	<u>(682,818,722)</u>

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	63,130,791	52,220,790	10,910,001
2002	Office of the Secretary	23,753,934	25,381,402	(1,627,468)
2003	The Council	49,647,189	45,861,346	1,785,843
2004	Personal Management	108,658,172	115,778,038	(7,119,866)
2005	Finance & Supply	266,191,748	163,300,671	102,891,077
2006	Education	320,356,880	389,712,327	(69,355,447)
2007	Medical & Health	159,378,823	145,959,730	13,419,093
2008	Agriculture & Resources	37,286,662	38,176,233	(889,571)
2009	Works & Housing	90,312,722	90,199,606	113,116
2010	Traditional Office	74,443,400	74,076,670	366,730
2011	Social & Comm. Dev.	<u>69,376,482</u>	<u>95,957,142</u>	<u>(26,580,660)</u>
Total Recurrent Expenditure		<u>1,262,536,803</u>	<u>1,241,623,955</u>	<u>20,912,848</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	126,000,526	9,188,194	116,812,332
5001-05	Social Sector	273,937,821	40,761,120	233,176,701
6001-04	Area Development	236,675,912	27,943,710	208,732,202
7001-03	Administrative Sector	450,816,615	295,678,875	155,137,740
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>1,087,430,874</u>	<u>373,571,899</u>	<u>713,858,975</u>
Total & Capital Expenditure		<u>2,349,967,677</u>	<u>1,615,195,854</u>	<u>734,771,823</u>

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Access Bank Plc	89,870	89,870
Unity Bank (Loan)	32,194	1,647,370
Afri (Skye Bank) (main)	14,703,983	49,755,077
Unity Bank Plc	128,469	565,231
Unity Bank Plc	849,446	3,244,107
Skye Bank Plc	1,926,370	1,926,890
Zenith Bank (Prosect)	3,600,926	-
Zenith Bank (O/Head)	<u>485,088</u>	<u>-</u>
	<u>21,816,346</u>	<u>57,228,545</u>
<u>Advances</u>		
Personal Advances	9,426,829	6,884,146
Others	<u>37,970,632</u>	<u>26,762,900</u>
	<u>47,397,461</u>	<u>33,647,046</u>
<u>Deposits</u>		
State Government	15,149,042	14,699,042
Federal Government	943,567	14,769,914
Others	<u>10,416,624</u>	<u>10,426,623</u>
Loans	<u>26,509,233</u>	<u>42,895,579</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	1,609,920,415	1,773,122,287
Deduct Total Expenditure	<u>(1,615,195,854)</u>	<u>(1,718,105,621)</u>
	(5,275,439)	55,016,666

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	PAYE	7,849,000	7,887,050	7,887,050	7,849,000
D/2	5% VAT	17,700,899	16,826,347	-	874,552
D/3	5% GOVT. TAX	6,850,042	-	-	6,850,042
D/4	15% WITHOLDING	1,190,269	1,190,269	-	-
D/5	NULGE	2,156,575	2,772,687	2,772,687	2,156,575
D/6	M.H.W.U.	1,217,438	641,843	641,843	1,217,438
D/7	8% C.P.U	2,839,882	8,724,258	8,724,258	2,839,882
D/8	PARTY CONTRIBUTION	986,947	821,385	821,385	986,947
D/9	IBRAHIM KASIM	154,990	-	-	2
D/10	SANI MUKTAR	90,209	-	-	90,209
D/11	RETENTION	986,947	-	-	986,947
D/12	I D H E D	244,125	-	-	244,125
D/13	N .H. F	69,015	-	-	69,015
D/14	DIRECT CREDIT	300,000	-	-	300,000
D/15	ALFA KILA	45,063	-	-	45,063
D/16	AHMED ABDULLAHI	32,290	-	-	32,290
D/17	ISYAKU YAHAYA	68,667	-	-	68,667
D/18	MUHD B. ABDULLAHI	100,487	-	-	100,487
D/19	BALA ATA	38,750	-	-	38,750
D/20	MU'AZU AUYO	68,666	-	-	68,666
D/21	SANI MU'AZU	41,844	-	-	41,844
D/22	AMILU SIDI	30,957	-	-	30,957
D/23	TRACTORS	450,000	-	-	450,000
D/24	HARUNA LAWAN	25,686	-	-	25,686
D/25	MASA'UD DANINKA	38,750	-	-	38,750
D/26	ISA GAMBO	22,531	-	38,625	61,156
D/27	ABBA MUHD	41,380	-	70,938	112,318
D/28	SULAIMAN KALIL	35,187	-	-	35,187
D/29	ABDULKADIR MUHD	37,552	-	64,375	101,927
D/30	MUHD IBRAHIM	20,611	-	35,333	55,944
D/31	ADAMU SHEHU	8,583	-	51,500	60,083
D/32	ABDULLAHI ADAMU	8,583	-	51,500	60,083
D/33	HAMISU MUHD	30,042	-	51,000	81,542
D/34	HUSSAIN NAGADO	37,552	-	48,281	85,833
D/35	HUSSAIN NAGADO	20,028	-	25,750	45,778
D/36	AUWALU YAU	2,146	-	3,219	5,365
D/37	IBRAHIM ABDULLAHI	40,833	-	35,000	75,833
D/38	AMINU DALHAT	37,552	-	42,917	80,469
D/39	ADAMU MUHD	-	-	8,583	8,583
D/40	ABDULLAHI MAI KATIFA	-	-	27,467	27,467
D/41	MUHD HAMISU	-	-	8,583	8,583
D/42	USMAN SULAIMAN	-	-	35,333	35,333
D/43	SANI MUHD EBOH	-	-	6,867	6,867
	TOTAL	43,920,078	38,863,839	21,452,994	26,509,233

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

KIYAWA LOCAL GOVERNMENT COUNCIL

KIYAWA LOCAL GOVERNMENT COUNCIL

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KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Wade Mati	Fake	Council Leader
2.	Muhammad Isah	Maje	Deputy Leader
3.	Sunusi Adamu	Gurduba	Members
4.	Rabilu Gambo	Katanga	“
5.	Saminu Abdu	Kiyawa	“
6.	Isa Madaki	Kwanda	“
7.	Ado Ali	Katuka	“
8.	Badamasi Ubani	Tsirma	“
9.	Abdullahi Garba	Andaza	“
10.	Shehu D/Fulani	Garko	“
11.	Sale Adamu	Balago	“

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Alh. Dahiru Madaki	Chairman
2.	Basiru MUHD Maje	Vice Chairman
3.	Muhd Danumma Saleh	Secretary
4.	Abdu Gemu	S/Pv Councilor Works
5.	Abdullahi Muhd Gorumo	S/Pv Councilor Medical
6.	Tukur Adamu	S/Pv Councilor Community
7.	Yau Isa Gurduba	S/Pv Councilor Revenue
8.	Sani Bako	S/Pv Councilor Agric
9.	Hajiya Abu Abdullahi	S/Pv Councilor Woman Affairs
10.	Abdullahi Haladu	S/Pv Councilor Security
11.	Sa'adu Haladu	S/Pv Councilor Political
12.	Sale Idu Farito	S/Pv Councilor Disable

MANAGEMENT STAFF

1.	Aliyu Fada	Director Personnel Management
2.	Shehu D. Ibrahim	Director Planning, Research & Statistics
3.	Adamu G. Muhammad	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,795,153,384
Expenditure	(1,789,505,606)
Surplus/(Deficit)	<u>5,647,778</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Kiyawa Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	523,596	4,429,857
Investment	2	-	-
Advances	3	<u>11,844,788</u>	<u>35,036,717</u>
		<u>12,368,384</u>	<u>39,466,574</u>
<u>LESS LIABILITIES</u>			
Deposits	4	80,743,101	97,315,021
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>80,743,101</u>	<u>97,315,021</u>
		<u>(68,374,717)</u>	<u>(57,848,447)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(57,848,447)	(63,316,225)
SURPLUS/ (Deficit) for the year		<u>(10,526,270)</u>	<u>5,647,778</u>
Accumulated funds C/D		<u>(68,374,717)</u>	<u>(57,848,447)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	10,717,777	15,783,519
Statutory Allocation	<u>1,747,896,660</u>	<u>1,779,369,865</u>
Total Revenue	<u>1,758,614,437</u>	<u>1,795,153,384</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,370,726,498	1,380,890,375
Capital expenditure	<u>398,414,209</u>	<u>408,615,231</u>
Total expenditure	<u>1,769,140,707</u>	<u>1,789,505,606</u>
Surplus/(Deficit) for the year	<u>(10,526,270)</u>	<u>5,647,778</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	150,000	290,000
1003	Local licences & fees	6,175,194	10,519,657
1004	Earnings from comm. & Undertaking	2,795,100	3,954,106
1005	Rent L.G Properties	-	16,500
1006	Interest & Dividend	42,770	9,015
1007	Grants	-	-
1008	Miscellaneous	1,554,713	994,241
1009	Statutory Allocations	<u>1,619,919,199</u>	<u>1,616,735,158</u>
		<u>1,630,636,976</u>	<u>1,632,518,677</u>

CAPITAL REVENUE

3001	Internal Sources	115,777,461	162,634,707
3002	External Sources	-	-
3003	Grants	12,200,000	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>127,977,461</u>	<u>162,634,707</u>
	Total Recurrent/Capital Revenue	<u>1,758,614,437</u>	<u>1,795,153,384</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	40,850,025	50,662,170
2002	office of the Secretary	36,860,554	38,554,046
2003	The Council	43,262,566	43,380,877
2004	Personal Management	136,420,140	118,164,388
2005	Finance & Supply	151,746,160	184,720,719
2006	Education	415,650,619	398,784,065
2007	Medical & Health	191,165,474	170,641,742
2008	Agriculture & Nat. Res.	43,184,099	43,095,589
2009	works & Housing	109,306,825	114,718,633
2010	Traditional Office Holders	88,391,095	90,883,856
2011	social & Comm. Development	<u>113,888,941</u>	<u>127,284,290</u>
Total Recurrent Expenditure		<u>1,370,726,498</u>	<u>1,380,890,375</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	20,949,018	40,292,993
5001-05	Social Sector	47,678,417	37,008,181
6001-04	Area Development Sector	26,056,613	43,730,929
7001-03	Administrative Sector	303,730,161	287,583,128
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>398,414,209</u>	<u>408,615,231</u>
Total & Capital Expenditure		<u>1,769,140,707</u>	<u>1,789,505,606</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	400,000	150,000	(250,000)
1003	Local Licences & fees	29,700,000	6,175,194	(23,524,806)
1004	Comm. Undertaking	5,900,000	2,795,100	(3,104,900)
1005	Rent on L.G Properties	110,000	-	(110,000)
1006	Interest & Dividend	550,000	42,770	(507,230)
1007	Grants	-	-	-
1008	Miscellaneous	700,000	1,554,713	854,713
1009	Statutory Allocation	<u>1,919,293,071</u>	<u>1,619,919,199</u>	<u>(299,373,872)</u>
Total Recurrent Revenue		<u>1,956,853,071</u>	<u>1,630,636,976</u>	<u>(362,216,095)</u>

CAPITAL REVENUE

3001	Internal Sources	393,513,186	115,777,461	(277,735,725)
3002	External Sources	-	-	-
3003	Grants	190,691,531	12,200,000	(178,491,531)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>584,204,717</u>	<u>127,977,461</u>	<u>(456,227,256)</u>
Total Recurrent/Capital Revenue		<u>2,541,057,788</u>	<u>1,758,614,437</u>	<u>(782,443,351)</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	61,175,390	40,850,025	20,325,365
2002	Office of the Secretary	39,283,395	36,860,554	2,422,841
2003	The Council	52,398,754	43,262,566	9,136,188
2004	Personal Management	121,852,576	136,420,140	(14,567,564)
2005	Finance & Supply	256,320,792	151,746,160	104,574,632
2006	Education	384,157,880	415,650,619	(31,492,739)
2007	Medical & Health	246,101,141	191,165,474	54,935,667
2008	Agriculture & Resources	39,408,476	43,184,099	(3,775,623)
2009	Works & Housing	112,959,424	109,306,825	3,652,599
2010	Traditional Office	94,000,000	88,391,095	5,608,905
2011	Social & Comm. Dev.	<u>94,435,669</u>	<u>113,888,941</u>	<u>(19,453,272)</u>
Total Recurrent Expenditure		<u>1,502,093,497</u>	<u>1,370,726,498</u>	<u>13,366,999</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	246,600,000	20,949,018	225,650,982
5001-05	Social Sector	202,999,061	47,678,417	155,320,644
6001-04	Area Development	130,822,142	26,056,613	104,765,529
7001-03	Administrative Sector	474,026,222	303,730,161	170,296,061
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>1,054,447,425</u>	<u>398,414,209</u>	<u>656,033,216</u>
Total & Capital Expenditure		<u>2,556,540,922</u>	<u>1,769,140,707</u>	<u>787,400,215</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
F. C. M. B. Plc (Domaint)	159,512	159,512
Dimond Bank (Over Head)	32,624	442,961
Mainstreet Bank (Project)	10,203	2,548,225
Dimond Bank Plc (Revenue)	5,078	845,701
Zenith Bank Plc (Domaint)	26,966	26,966
Unity Bank Plc (Main)	18,451	17,270
Unity (Salaries)	45,715	10,175
Bank P.H.B (Domanit)	<u>225,047</u>	<u>225,047</u>
	<u>523,596</u>	<u>4,429,857</u>
<u>Advances</u>		
Personal Advances	8,094,788	8,346,717
Others	<u>3,750,000</u>	<u>26,690,000</u>
	<u>11,844,788</u>	<u>35,036,717</u>
<u>Deposits</u>		
State Government	50,035,803	50,049,883
Federal Government	24,176,684	41,243,058
Others	<u>6,530,614</u>	<u>6,022,080</u>
Loans	<u>80,743,101</u>	<u>97,315,021</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	-	1,795,153,384
Deduct Total Expenditure	-	<u>(1,789,505,606)</u>
	-	5,647,778

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	PAYE	365,561	-	-	365,561
D/2	RETENTION	1,347,321	-	-	1,347,321
D/3	GOVT. TAX AT SOURCE	49,684,322	-	-	49,684,322
D/4	VALUE ADDED TAX	39,591,416	17,066,372	-	22,525,043
D/5	WITHOLDING TAX	1,228,569	-	-	1,228,569
D/6	NATIONAL HOUSING FUND	423,072	-	-	423,072
D/7	NULGE	557,214	-	-	557,214
D/8	M.H.W.U.	243,557	-	-	243,557
D/9	LOAN REVOLVING	3,247,243	-	-	3,247,243
D/10	LOAN OVER PAYMENT	5,141	-	-	5,141
D/11	SABO MUHD KAZAURE	19,313	-	38,625	57,938
D/12	SABO MUHD	182,181	-	-	182,181
D/13	ALIN DOLE	1,914	-	-	1,914
D/14	AUWALU IBRAHIM	6,284	-	-	6,284
D/15	SALE ABDU	68,332	-	-	68,332
D/16	NASIRU MUHD YUNUSA	10,729	-	-	10,729
D/17	AMINU SALEH	21,458	-	37,552	21,458
D/18	MUSA DAUDA UZA	-	-	16,666	16,666
D/19	HARUNA MUHD GUMEL	-	-	22,530	22,530
D/20	SHEHU IBRAHIM DATTI	-	-	64,375	64,375
D/21	DANUMMA ADO	-	-	34,333	34,333
D/22	ABDULMUMMINI I.NAFARA	-	-	25,250	25,250
D/23	Adamu Abubakar Fagam	-	-	25,250	25,250
D/24	HARUNA IBRAHIM	-	-	77,501	77,501
D/25	ABDULLAHI IBRAHIM	-	-	37,500	37,500
D/26	ALIYU SANI AYUBA	-	-	16,489	16,489
D/27	ASHIRU MUHD DALLATU	-	-	27,128	27,130
D/28	SABO MUHD KAZAURE	-	-	38,625	38,625
D/29	ALIYU S. FADA	-	-	32,187	32,187
D/30	YUSUF MUSA	-	-	30,042	30,042
D/31	MUHD ISYAKU GAMBO	-	-	25,752	25,752
D/32	ADAMU G. MUHD	-	-	38,625	38,625
D/33	ISA SANI	-	-	38,616	38,616
D/34	ADAMU GARBA K.	-	-	38,685	38,685
D/35	BASHIR SALISU	-	-	38,625	38,625
D/36	BALA GARBA AUJARA	-	-	46,500	46,500
D/37	AMINU ABDULKADIR	-	-	47,212	47,212
D/38	SHUAIBU USMAN	-	-	34,333	34,333
D/39	IBRAHIM SULE FADA	-	-	25,000	25,000
	TOTAL	97,003,627	17,066,373	857,402	80,743,108

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

GWIWA LOCAL GOVERNMENT COUNCIL

GWIWA LOCAL GOVERNMENT COUNCIL

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GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Hon. Alh. Mati Hussaini	Speaker	Firji
2.	Hon. Alh. Isa M. Saleh	D/speaker	Buntusu
3.	Hon. Alh. Musa Sambo	Majority Leader	Yola
4.	Hon. Alh. Sani Adamu	C/whip	Korayal
5.	Hon. Alh. Abdu M. Ya'u	Member	Shafe
6.	Hon. Alh. Ali Abdu	Member	Guntai
7.	Hon. Alh. Haruna Abdullahi	Member	Zauma
8.	Hon. Alh. Hussaini Shuaibu	Member	Dabi
9.	Hon. Alh. Yakubu Muhd	Member	Darina
10.	Hon. Alh. Garba Daiyabu	Member	Rorau
11.	Hon. Alh. Amin Abdulsalam	Member	Gwiwa

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1. Hon. Abdullahi Idris Daurawa	Chairman
2. Ahmed Baushe	Vice Chairman
3. Alh. Tijjani S. Aliyu	S/councilor Agric
4. Lawan Haruna	S/councilor Works
5. Alh. Haruna Shehu Shafe	S/councilor Education
6. Alh. Hamisu Alto Zauma	S/councilor Revenue
7. Alh. Bala Kadi Tsubut	S/councilor Medical
8. Alh. Adamu	S/councilor Planning
9. Hajiya Adama Mohd Koriyal	S/councilor Community
10. Alh. Aminu Zakari Tsubut	Secretary
11. Alh. Lawan Abdulrazak	Adviser on Security Matter
12. Alh. Yusif Isah	Adviser on Poverty Alleviation
13. Mallam Abdu Nababa	Adviser on Disables

MANAGEMENT STAFF

1. Alh. Jibrin Birniwa	Director Personnel Management
2. Musa Nagwaram	Director Planning, Research & Statistics
3. Ibrahim Y. Bale	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,741,690,894
Expenditure	(1,743,633,630)
Surplus/(Deficit)	<u>(1,942,736)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

GWIIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Gwiwa Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

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

1. BASIS OF ACCOUNTING

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a) GOVERNMENTS' SUBVENTIONS

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

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE STATEMENT
OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	14,506,017	47,185,429
Investment	2	-	-
Advances	3	<u>10,472,366</u>	<u>11,532,299</u>
		<u>24,978,383</u>	<u>58,717,728</u>
<u>LESS LIABILITIES</u>			
Deposits	4	35,803,608	48,621,303
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>35,803,608</u>	<u>48,621,303</u>
		<u>(10,825,225)</u>	<u>(10,096,425)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(10,096,425)	12,039,161
SURPLUS/ (Deficit) for the year		<u>(20,921,650)</u>	<u>(1,942,736)</u>
Accumulated funds C/D		<u>(10,825,225)</u>	<u>(10,096,425)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	13,394,605	14,546,393
Statutory Allocation	<u>1,719,438,158</u>	<u>1,727,144,501</u>
Total Revenue	<u>1,732,832,763</u>	<u>1,741,690,894</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,266,513,796	1,308,478,723
Capital expenditure	<u>487,240,617</u>	<u>435,154,907</u>
Total expenditure	<u>1,753,754,413</u>	<u>1,743,633,630</u>
Surplus/(Deficit) for the year	<u>(20,921,650)</u>	<u>(1,942,736)</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	105,000	21,000
1003	Local licences & fees	5,390,467	14,006,524
1004	Earnings from comm. & Undertaking	291515	224,464
1005	Rent L.G Properties	805,770	70,000
1006	Interest & Dividend	-	158,569
1007	Grants	-	-
1008	Miscellaneous	6,801,853	65,836
1009	Statutory Allocations	<u>1,520,185,775</u>	<u>1,727,144,501</u>
		<u>1,533,580,380</u>	<u>1,741,690,894</u>

CAPITAL REVENUE

3001	Internal Sources	105,900,330	-
3002	External Sources	-	-
3003	Grants	93,352,053	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>199,252,383</u>	<u>-</u>
	Total Recurrent/Capital Revenue	<u>1,732,832,763</u>	<u>1,741,690,894</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	33,803,096	45,072,988
2002	office of the Secretary	41,368,166	23,824,351
2003	The Council	40,863,266	52,502,636
2004	Personal Management	174,196,163	118,752,601
2005	Finance & Supply	161,899,487	197,201,451
2006	Education	283,135,047	321,062,415
2007	Medical & Health	170,685,003	179,239,063
2008	Agriculture & Nat. Res.	59,419,775	56,821,967
2009	works & Housing	112,727,218	114,112,396
2010	Traditional Office Holders	81,199,221	92,147,239
2011	social & Comm. Development	<u>134,217,354</u>	<u>107,735,110</u>
Total Recurrent Expenditure		<u>1,266,513,796</u>	<u>1,308,478,723</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	58,992,451	64,484,684
5001-05	Social Sector	74,707,211	96,365,811
6001-04	Area Development Sector	31,219,857	60,154,541
7001-03	Administrative Sector	322,321,098	214,149,871
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>487,240,617</u>	<u>435,154,907</u>
Total & Capital Expenditure		<u>1,753,754,413</u>	<u>1,743,633,630</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	600,000	-	(600,000)
1002	Rates	200,000	105,000	(95,000)
1003	Local Licences & fees	21,868,000	5,390,467	(16,477,533)
1004	Comm. Undertaking	340,000	2 291,515	(48,485)
1005	Rent on L.G Properties	1,700,000	805,770	(894,230)
1006	Interest & Dividend	550,000	-	(550,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,300,000	6,801,853	5,501,853
1009	Statutory Allocation	<u>1,711,963,479</u>	<u>1,520,185,775</u>	<u>(191,777,704)</u>
Total Recurrent Revenue		<u>1,738,521,479</u>	<u>1,533,580,380</u>	<u>(204,941,099)</u>

CAPITAL REVENUE

3001	Internal Sources	349,814,622	105,900,330	(243,914,292)
3002	External Sources	-	-	-
3003	Grants	101,145,755	93,352,053	(7,793,702)
3004	Miscellaneous	70,756,130	-	(70,756,130)
Total Capital Revenue		<u>521,716,507</u>	<u>199,252,383</u>	<u>(322,464,124)</u>
Total Recurrent/Capital Revenue		<u>2,260,237,986</u>	<u>1,732,832,763</u>	<u>(527,405,223)</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	61,651,226	33,803,096	27,848,130
2002	Office of the Secretary	21,500,378	14,368,166	7,132,212
2003	The Council	52,734,924	40,863,266	11,871,658
2004	Personal Management	133,419,816	174,196,163	(40,776,347)
2005	Finance & Supply	253,040,188	161,899,487	91,140,701
2006	Education	279,157,880	283,135,047	(3,977,167)
2007	Medical & Health	139,892,644	170,685,003	(30,792,359)
2008	Agriculture & Resources	52,728,291	59,419,775	(6,691,484)
2009	Works & Housing	106,846,893	112,727,218	(5,880,325)
2010	Traditional Office	70,000,000	81,199,221	(11,199,221)
2011	Social & Comm. Dev.	<u>92,687,966</u>	<u>134,217,354</u>	<u>(41,529,388)</u>
Total Recurrent Expenditure		<u>1,263,660,206</u>	<u>1,266,513,796</u>	<u>-(2,853,590)</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	277,599,061	58,992,451	218,606,610
5001-05	Social Sector	206,807,808	74,707,211	130,100,597
6001-04	Area Development	111,100,000	31,219,857	79,880,143
7001-03	Administrative Sector	450,008,130	322,321,098	127,687,032
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>1,045,514,999</u>	<u>487,240,617</u>	<u>558,274,382</u>
Total & Capital Expenditure		<u>2,309,175,205</u>	<u>1,753,754,413</u>	<u>555,420,792</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Unity Bank Plc (Main)	326,613	39,880,711
SkyeBank Plc (Domain)	80,417	80,417
EcoBank Plc	215,834	215,834
Zenith Bank Plc (Revenue)	1,744,642	798,675
Unity Bank Plc (Loan)	170,834	170,834
Unity Bank Plc ((Project))	168,256	168,256
Skye Bank Plc	1,263,142	1,263,143
Access Bank Plc	4,607,108	-
Zenith Bank Plc (Project)	5,737,495	-
Unity Bank Plc (Salaries)	-	-
Unity Bank Plc (Over Head)	<u>191,676</u>	<u>4,607,108</u>
	<u>14,506,017</u>	<u>47,185,429</u>
<u>Advances</u>		
Personal Advances	5,940,166	7,000,099
Others	<u>4,532,200</u>	<u>4,532,200</u>
	<u>10,472,366</u>	<u>11,532,200</u>
<u>Deposits</u>		
State Government	17,736,840	-
Federal Government	7,900,682	-
Others	<u>10,166,086</u>	<u>-</u>
Loans	<u>35,803,608</u>	<u>-</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	1,732,832,763	1,741,690,894
Deduct Total Expenditure	<u>1,753,754,413</u>	<u>(1,743,633,630)</u>
	(20,921,650)	(1,942,736)

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	PAYE	193,566	-	-	193,566
D/2	NULGE	-	-	-	-
D/3	5% STATE GOVT. TAX (B.T.R)	17,543,274	-	-	17,543,274
D/4	5% RETENTION MONEY	7,195,716	6,113,958	3,313,624	4,395,382
D/5	VALUE ADDED TAX (F.I.R.S.)	14,794,339	7,623,891	-	7,170,448
D/6	MEDICAL & HEALTH WORKERS	-	-	-	-
D/7	FEDERAL MORTOGAGE BANK	3,002,199	-	-	3,002,199
D/8	5% WITHOLDING TAX	689,431	2,961,396	-	(-2,271,965)
D/9	8% CONT. TO PENSION SCHEME	-	-	-	-
D/10	MAIGATARI LOCAL GOVT	67,594	-	-	67,594
D/11	J.S.R.B. (DISABLE)	-	-	-	-
D/12	1% POL. PARTY CONT.	-	-	-	-
D/13	MINISTRY FOR LOCAL GOVT	211,580	-	-	211,580
D/14	TRACTORIZATION PROG.	4,477,920	-	-	4,477,920
D/15	ADO AMADU	64,575	-	-	64,575
D/16	TAURA L.G. (CAR LOAN) JAMILU	23,333	-	-	23,333
D/17	BASHIR USMAN (TAURE LG)	27,788	-	-	27,788
D/18	MOHD B. ADAMU (GUMEL LG	86,576	-	-	86,576
D/19	MUHD F. GARBA (BBR LG)	64,371	-	-	64,371
D/20	KASSIM MAI DAURA (GUMEL LG	-	-	6,458	6,458
D/21	ABDULLAHI A. ABUBAKAR	37,552	-	51,492	89,044
D/22	SANI IBRAHIM (RINGIM LG)	37,552	-	64,375	101,927
D/23	YUSUF I. GANTSA (GRM LG)	20,027	-	34,333	54,361
D/24	IBRAHIM Y. BALE (BIRN. LG)	37,554	-	42,919	80,473
D/25	ZUBAIRU ADAMU (MIGA LG)	29,554	-	51,504	81,058
D/26	MUSTAPHA LAMIDO (TAURA LG	12,510	-	25,024	37,534
D/27	MUSA AHMED (TAURA LG)	-	-	96,804	96,804
D/28	MAGAJI GARBA AUJARA (MIG	-	-	69,714	69,714
D/29	MUHD ASHAFI ABDULLAHI	-	-	29,517	29,517
D/30	KABIRU ALIYU (GARKI L.G)	-	-	44,281	44,281
D/31	NET SALARY 2014	-	-	-	-
D/32	ABDULHAKIM AHMED (HDJ LG)	4,292	-	51,504	55,796
	TOTAL	48,621,304	16,699,247	3,881,554	35,803,613

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

BUJI LOCAL GOVERNMENT COUNCIL

BUJI LOCAL GOVERNMENT COUNCIL

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BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	RANK
1.	Munkaila Aliyu	Leader
2.	Muhammad Umar	Deputy Leader
3.	Abbas Muhammad	Member
4.	Nasiru Muhammad	“
5.	Yunusa Sale	“
6.	Musa Bakwarga	“
7.	Ahmed Muhammad	“
8.	Adamu Ahmad	“
9.	Ibrahim Mai’ Unguwa	“
10.	Nuhu Umar	“

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Isah Bello Gwadayi	Chairman
2.	Mal. Sale Magaji	V/Chairman
3.	Mal. Ibrahim Abdul K/Madaki	Secretary
4.	Mal. Iro Bala Kukuma	Supervisory Councilor Works & Housing
5.	Alh. Mohd Abdullahi Gambasha	Supervisory Councilor Soc. Dev.
6.	Mal. Abdu Sa'idu Gantsa	Supervisory Councilor Education
7.	Mal. Sa'idu Bebeji	Supervisory Councilor Agriculture
8.	Alh. Sabo Ali Aphoto	Supervisory Councilor Revenue
9.	Hajiya Asabe Gantsa	Supervisory Councilor Research & Planning
10.	Mal. Abdulziz Adamu	Adviser on Disables
11.	Mal. Garba Hassan	Adviser Political Mat.
12.	Mal. Isah Jata	Adviser on Security Mat.

MANAGEMENT STAFF

1.	Abubakar Bako	Director Personnel Management
2.	Sani Sale Kore	Director Planning, Research & Statistics
3.	Bashir Abdu Ringin	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,675,391,356
Expenditure	<u>(1,698,802,789)</u>
Surplus/(Deficit)	<u>(14,411,431)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Buji Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

**BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE STATEMENT OF
ASSETS AND LIABILITIES AS AT DECEMBER, 2014**

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	5,919,527	26,039,724
Investment	2	-	-
Advances	3	<u>9,285,605</u>	<u>8,758,669</u>
		<u>14,205,132</u>	<u>34,798,393</u>
<u>LESS LIABILITIES</u>			
Deposits	4	33,049,300	32,020,974
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>33,049,300</u>	<u>32,049,300</u>
		<u>(18,844,168)</u>	<u>(2,777,419)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		2,777,419	17,188,850
SURPLUS/ (Deficit) for the year		<u>21,621,587</u>	<u>(14,411,431)</u>
Accumulated funds C/D		<u>(18,844,168)</u>	<u>2,777,419</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	8,580,210	11,808,829
Statutory Allocation	<u>1,486,670,800</u>	<u>1,663,582,527</u>
Total Revenue	<u>1,495,251,001</u>	<u>1,675,391,356</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,119,469,42	1,176,429,791
Capital expenditure	<u>397,403,116</u>	<u>513,372,998</u>
Total expenditure	<u>1,516,872,588</u>	<u>1,698,802,789</u>
Surplus/(Deficit) for the year	<u>21,621,587</u>	<u>(14,411,431)</u>

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	20,000	114,000
1003	Local licences & fees	5,713,952	8,890,969
1004	Earnings from comm. & Undertaking	459,340	550,360
1005	Rent L.G Properties	1,000,000	1,700,000
1006	Interest & Dividend	65,400	38,700
1007	Grants	-	-
1008	Miscellaneous	1,321,509	514,800
1009	Statutory Allocations	<u>1,372,178,482</u>	<u>1,390,435,397</u>
		<u>1,380,758,683</u>	<u>1,402,244,226</u>

CAPITAL REVENUE

3001	Internal Sources	88,358,896	238,649,958
3002	External Sources	-	-
3003	Grants	26,133,422	-
3004	Miscellaneous	<u>-</u>	<u>34,497,172</u>
Total Capital Revenue		<u>114,492,318</u>	<u>273,147,130</u>
Total Recurrent/Capital Revenue		<u>1,495,251,001</u>	<u>1,675,391,356</u>

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	39,934,816	43,748,153
2002	office of the Secretary	25,526,466	24,250,606
2003	The Council	45,273,211	49,344,964
2004	Personal Management	110,273,211	102,117,304
2005	Finance & Supply	135,612,741	148,010,315
2006	Education	329,373,401	362,653,349
2007	Medical & Health	148,284,565	155,676,349
2008	Agriculture & Nat. Res.	46,614,337	41,488,071
2009	works & Housing	86,116,821	79,536,128
2010	Traditional Office Holders	73,055,328	85,266,122
2011	social & Comm. Development	<u>79,482,076</u>	<u>84,338,424</u>
Total Recurrent Expenditure		<u>1,119,469,472</u>	<u>1,176,429,789</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	31,712,62	136,959,996
5001-05	Social Sector	62,245,831	72,077,946
6001-04	Area Development Sector	20,898,606	46,842,565
7001-03	Administrative Sector	282,545,987	257,492,491
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>397,403,116</u>	<u>513,372,998</u>
Total & Capital Expenditure		<u>1,516,872,588</u>	<u>1,689,809,787</u>

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	-	-	-
1002	Rates	500,000	20,000	(480,000)
1003	Local Licences & fees	12,433,500	5,713,952	(6,719,548)
1004	Comm. Undertaking	2,750,000	459,340	(2,290,660)
1005	Rent on L.G Properties	3,060,000	1,000,000	(2,060,000)
1006	Interest & Dividend	1,150,000	65,400	(1,084,600)
1007	Grants	-	-	-
1008	Miscellaneous	-	1,321,509	1,321,509
1009	Statutory Allocation	<u>1,519,886,286</u>	<u>1,372,178,482</u>	<u>(147,707,804)</u>
Total Recurrent Revenue		<u>1,539,779,786</u>	<u>1,380,758,683</u>	<u>(159,021,103)</u>

CAPITAL REVENUE

3001	Internal Sources	309,709,692	88,358,896	(219,350,796)
3002	External Sources	-	-	-
3003	Grants	157,413,318	26,133,422	(131,279,896)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>467,123,010</u>	<u>114,492,318</u>	<u>(352,630,692)</u>
Total Recurrent/Capital Revenue		<u>2,006,902,796</u>	<u>1,495,251,001</u>	<u>(511,651,795)</u>

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	61,296,135	39,934,816	21,361,319
2002	Office of the Secretary	22,987,825	25,526,466	(2,538,641)
2003	The Council	50,376,825	45,195,710	5,181,250
2004	Personal Management	112,253,360	110,273,211	1,980,149
2005	Finance & Supply	249,001,895	135,612,741	113,389,154
2006	Education	302,170,000	329,373,401	(27,203,401)
2007	Medical & Health	146,822,308	148,284,565	(1,462,257)
2008	Agriculture & Resources	44,344,986	46,614,337	(2,269,351)
2009	Works & Housing	82,244,636	86,116,821	(3,872,185)
2010	Traditional Office	80,000,000	73,055,328	6,944,672
2011	Social & Comm. Dev.	<u>95,204,176</u>	<u>79,482,076</u>	<u>15,722,100</u>
Total Recurrent Expenditure		<u>1,246,702,281</u>	<u>1,119,469,472</u>	<u>127,232,809</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	121,286,000	31,712,692	89,573,308
5001-05	Social Sector	187,624,347	62,245,831	125,378,516
6001-04	Area Development	126,294,750	20,898,606	105,396,144
7001-03	Administrative Sector	367,472,442	282,545,987	84,926,455
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>802,677,539</u>	<u>397,403,116</u>	<u>405,274,423</u>
Total & Capital Expenditure		<u>2,049,379,820</u>	<u>1,516,872,588</u>	<u>532,507,232</u>

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand		
Cash at Bank		
First Bank Plc	79,435	79,435
UBA Bank Plc	786,577	1,985,725
Unity Bank Plc	3,268,274	22,447,024
Skye Bank Plc	58,127	1,518,068
Skye Bank Plc	30,200	9,472
Unity Bank Plc	400,125	-
UBA Bank Plc	<u>296,789</u>	<u>-</u>
	<u>4,919,527</u>	<u>26,039,724</u>
<u>Advances</u>		
Personal Advances	9,285,605	8,386,959
Others	<u>-</u>	<u>-</u>
	<u>9,285,605</u>	<u>8,758,669</u>
<u>Deposits</u>		
State Government	21,187,144	21,187,144
Federal Government	7,102,892	7,102,892
Others	<u>4,759,264</u>	<u>3,730,938</u>
Loans	<u>33,049,300</u>	<u>32,020,974</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	-	1,675,391,356
Deduct Total Expenditure	-	<u>1,698,808,789</u>
	-	(14,411,431)

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	SOCIAL SECURITY	-	2,128,000	2,128,000	-
D/2	CONTRACTORS	1,946,064	1,158,688	1,387,684	2,175,081
D/3	FIRS	6,893,141	4,819,111	4,819,111	6,893,141
D/4	FED. GOVERNMENT	209,751	-	-	209,751
D/5	STATE GOVT.	21,187,144	-	-	21,187,144
D/6	FIRS	269,117	-	-	269,117
D/7	MUSA AHMAD GURI	220,480	-	-	220,480
D/8	SHU'AIBU MU'AZU	220,297	-	-	220,297
D/9	ABBAS YA'U	215,055	-	-	215,055
D/10	ABDULLAHI AHMAD	56,250	-	-	56,250
D/11	LAWAN I. TAURA	70,923	-	-	70,923
D/12	YAHAYA AHMADU	60,074	-	-	60,074
D/13	ABDU USMAN	74,681	-	-	74,681
D/14	AUWALU A. ABUBAKAR	38,619	-	-	38,619
D/15	LAWAN YARIMA	54,718	-	-	54,718
D/16	ADAMU GONA MOHD	25,749	-	-	25,749
D/17	IBRAHIM DODO	101,935	-	-	101,935
D/18	MAGAJI ABDULLAHI	55,783	-	-	55,783
D/19	UMAR MAI SULE	91,196	-	-	91,196
D/20	YAKUBU BALA	17,176	-	-	17,176
D/21	YAKUBU MOHD	17,404	-	-	17,404
D/22	ABDULHADI LIMAN	37,552	-	42,916	37,552
D/23	NASIRU YUNUSA	37,552	-	32,187	37,552
D/24	KABIRU BAWA	37,552	-	42,917	37,552
D/25	MOHD BELLO UMAR	37,552	-	64,375	37,552
D/26	ABDULLAHI MAIKANO	45,187	-	77,464	45,187
D/27	SANI SALE KORES	-	-	64,375	64,375
D/28	AKIBU SALISU	-	-	17,167	17,167
D/29	MOHD SHU'AIBU DUTSE	-	-	51,500	51,500
D/30	MOHD SANI JAHUN	-	-	25,751	25,751
D/31	ALI GALADIMA	-	-	51,500	51,500
D/32	YAHAYA UMAR YAHAYA	-	-	34,333	34,333
D/33	SALISU ADAMU	-	-	51,500	51,500
D/34	MUSA MU'AZU	-	-	32,188	32,188
D/35	HALLIAU ABDULMINUI	-	-	38,625	38,625
D/36	SABO WADA MOHD	-	-	90,132	90,132
D/37	AHMAD MOHD (SD)	-	-	51,492	51,492
D/38	SALE HARUNA	-	-	17,168	17,168
D/39	GARBA MUHD	-	-	13,740	13,740
	TOTAL	32,020,974	8,105,699	9,134,025	33,049

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

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BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD
1.	Sale Mota	Kangire
2.	Ibrahim Idris	Kiyako
3.	Garba Muhammad	B/Kudu
4.	Yunusa Bako	Kwangwara
5.	Umar Aliyu	Wurno
6.	Isma'ila Ya'u	Surko
7.	Sani Ibrahim	Unguwar Ya'
8.	Maigari Chiroma	Sundumina
9.	Saidu Abdullahi	Lafiya
10.	Zakarai Adamu	Yalwan Damai

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|-----|------------------------|-----------------------------------|
| 1. | Khalid S. Ibrahim | Chairman |
| 2. | Ibrahim Kawo | V/Chairman |
| 3. | Ado Nagoda | Supervisory Councilor Works |
| 4. | Sadiya Garaba | Supervisory Councilor Community |
| 5. | Babangida Shuaibu | Supervisory Councilor Health |
| 6. | Umar Aliyu | Supervisory Councilor Agriculture |
| 7. | Auwalu Iggi | Supervisory Councilor Education |
| 8. | Shuaibu Jiboga | Supervisory Councilor Planning |
| 9. | Idris Kantoga | Supervisory Councilor Revenue |
| 10. | Alh. Munkaila | Adviser on Politics |
| 11. | Adamu Danmuncika | Adviser on Security |
| 12. | Danmallam Makaho | Adviser on Disabilities |
| 13. | Muhammad Auwal Babaldu | Adviser on Secretary |

MANAGEMENT STAFF

- | | | |
|----|-----------------|--|
| 1. | Sabo Muhammad | Director Personnel Management |
| 2. | M. A. Sarawa | Director Planning, Research & Statistics |
| 3. | Muhammad Gudaji | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	2,556,233,470
Expenditure	<u>(2,541,430,542)</u>
Surplus/(Deficit)	<u>14,802,928</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Birnin Kudu Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	9,319,686	21,827,111
Investment	2	-	-
Advances	3	<u>24,018,779</u>	<u>14,563,370</u>
		<u>33,338,465</u>	<u>36,390,481</u>
<u>LESS LIABILITIES</u>			
Deposits	4	97,623,928	106,590,750
Loans	5	-	-
Bank Overdraft	6	1,244,074	-
Total Liabilities		<u>98,868,006</u>	<u>106,590,750</u>
		<u>(65,629,537)</u>	<u>(70,200,269)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(70,200,269)	(85,003,197)
SURPLUS/ (Deficit) for the year		<u>4,670,732</u>	<u>14,802,928</u>
Accumulated funds C/D		<u>(65,529,537)</u>	<u>(70,200,269)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	18,671,634	12,405,168
Statutory Allocation	<u>2,383,607,169</u>	<u>2,543,828,302</u>
Total Revenue	<u>2,402,278,803</u>	<u>2,556,233,470</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,784,491,016	2,150,408,553
Capital expenditure	<u>613,117,055</u>	<u>391,021,989</u>
Total expenditure	<u>2,397,608,071</u>	<u>2,541,430,542</u>
Surplus/(Deficit) for the year	<u>4,670,732</u>	<u>14,802,928</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	-	-
1003	Local licences & fees	10,671,161	7,350,600
1004	Earnings from comm. & Undertaking	1,292,605	2,286,780
1005	Rent L.G Properties	1,180,000	392,300
1006	Interest & Dividend	81,131	17,592
1007	Grants	-	-
1008	Miscellaneous	5,509,737	<u>2,357,898</u>
1009	Statutory Allocations	<u>2,133,522,899</u>	<u>2,122,112,272</u>
		<u>2,152,194,533</u>	<u>2,134,517,440</u>

CAPITAL REVENUE

3001	Internal Sources	149,510,334	421,716,030
3002	External Sources	-	-
3003	Grants	100,573,936	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>250,084,270</u>	<u>421,716,030</u>
	Total Recurrent/Capital Revenue	<u>2,402,278,803</u>	<u>2,556,233,470</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	50,273,744	45,065,881
2002	office of the Secretary	88,619,618	84,242,710
2003	The Council	37,689,384	47,776,836
2004	Personal Management	166,086,251	190,192,473
2005	Finance & Supply	224,509,427	404,462,078
2006	Education	659,475,565	566,903,973
2007	Medical & Health	240,577,737	288,789,688
2008	Agriculture & Nat. Res.	56,843,394	56,144,240
2009	works & Housing	114,078,236	150,763,193
2010	Traditional Office Holders	114,016,969	126,907,199
2011	social & Comm. Development	<u>122,320,691</u>	<u>189,193,282</u>
Total Recurrent Expenditure		<u>1,784,491,016</u>	<u>2,150,408,553</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	12,655,426	27,799,560
5001-05	Social Sector	77,864,043	1,886,517
6001-04	Area Development Sector	60,462,620	59,110,043
7001-03	Administrative Sector	462,136,966	302,225,869
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>613,117,055</u>	<u>391,021,989</u>
Total & Capital Expenditure		<u>2,397,608,071</u>	<u>2,541,430,542</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	-	-	-
1003	Local Licences & fees	10,392,000	10,671,161	279,161
1004	Comm. Undertaking	3,350,000	1,292,605	(2,057,395)
1005	Rent on L.G Properties	650,000	1,180,000	530,000
1006	Interest & Dividend	700,000	18,131	(681,869)
1007	Grants	-	-	-
1008	Miscellaneous	2,100,000	5,509,737	3,409,737
1009	Statutory Allocation	<u>2,300,997,703</u>	<u>2,133,522,899</u>	<u>(167,474,804)</u>
Total Recurrent Revenue		<u>2,318,389,703</u>	<u>2,152,194,533</u>	<u>(31,976,457)</u>

CAPITAL REVENUE

3001	Internal Sources	471,030,880	149,510,334	(321,520,546)
3002	External Sources	-	-	-
3003	Grants	321,748,937	100,573,936	(221,175,001)
3004	Miscellaneous	100,956,423	-	(100,956,42)
Total Capital Revenue		<u>893,736,240</u>	<u>250,084,270</u>	<u>(643,651,970)</u>
Total Recurrent/Capital Revenue		<u>3,212,125,943</u>	<u>2,402,278,803</u>	<u>(809,847,140)</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	46,379,826	50,273,744	(3,893,918)
2002	Office of the Secretary	98,892,612	88,619,618	10,272,994
2003	The Council	52,400,275	37,689,384	14,710,891
2004	Personal Management	155,244,224	166,086,251	(10,842,027)
2005	Finance & Supply	389,910,790	224,509,427	165,401,363
2006	Education	568,157,880	569,475,565	(1,317,685)
2007	Medical & Health	232,771,092	240,577,373	(7,806,645)
2008	Agriculture & Resources	52,490,360	56,843,394	(4,353,034)
2009	Works & Housing	108,608,792	114,078,236	(5,469,444)
2010	Traditional Office	115,000,000	114,016,969	9,467,953
2011	Social & Comm. Dev.	<u>131,788,644</u>	122,320,691	<u>9,467,953</u>
Total Recurrent Expenditure		<u>1,951,644,495</u>	<u>1,784,491,016</u>	<u>167,153,479</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	178,229,508	12,655,426	165,574,082
5001-05	Social Sector	267,484,195	77,864,043	189,620,152
6001-04	Area Development	216,176,728	60,460,620	155,716,108
7001-03	Administrative Sector	620,418,128	462,136,966	158,281,162
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>1,282,308,559</u>	<u>613,117,055</u>	<u>669,191,504</u>
Total & Capital Expenditure		<u>3,233,953,054</u>	<u>2,397,608,071</u>	<u>836,344,983</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Unity Bank Plc	102,908	2,061,989
Unity Bank Plc	1,813,018	2,067,648
Unity Bank Plc	49,969	49,969
Key Stone Bank Plc	4,008,560	17,480,825
Zenith Bank Plc	-	-
Unity Bank Plc	142,000	142,000
Micro FinanceBank	7,728	7,728
Zenith Bank Plc (Main)	<u>3,195,503</u>	<u>-</u>
	<u>9,319,686</u>	<u>21,827,111</u>
<u>Advances</u>		
Personal Advances	10,908,779	11,113,370
Others	<u>13,110,000</u>	<u>3,450,000</u>
	<u>24,018,779</u>	<u>14,563,370</u>
<u>Deposits</u>		
State Government	49,253,617	50,198,545
Federal Government	35,549,617	42,386,038
Others	<u>17,320,786</u>	<u>14,006,167</u>
Loans	<u>102,123,929</u>	<u>106,590,750</u>
<u>Banks Overdraft</u>		
Zenith Bank over Head	1,244,074	-
<u>Surplus and Deficits</u>		
Total Revenue	2,402,278,803	2,556,233,470
Deduct Total Expenditure	<u>(2,397,608,071)</u>	<u>(2,541,430,542)</u>
	4,670,732	14,802,928

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL
1.	PAYEE	3,184,620	10,124,562	10,124,562	3,184,620
2.	5% GOVT. TAX	45,389,375	8,894,969	8,894,969	44,444,448
3.	5% (VAT)	42,095,625	8,894,969	8,894,969	35,265,826
4.	NULGE DEDUCT	1,631,483	4,269,229	4,269,229	1,631,483
5.	MHWU DEDUCT	523,184	1,014,051	1,014,051	523,184
6.	10% RETENTION	11,502,581	3,165,573	3,165,573	13,654,837
7.	8% C.P.S.	1,624,581	3,165,573	3,165,573	1,624,550
8.	15% (W.H.T)	283,700	14,207,415	14,207,415	283,700
9.	DISABLE ALLOWANES	-	313,000	313,000	-
10.	REPATMENT OF LOAN	-	3,912,000	3,912,000	-
11.	PARTY CONTRIBUTIO	-	3,912,000	3,912,000	-
12.	NHF DEDUCTION	6,713	2,100,448	2,100,448	6,713
13.	SULAIMAN KIYAWA	64,455	-	-	64,455
14.	MIN. OF L.G.	-	33,500,000	-	33,500,000
15.	TRACTRIZATION	5000	-	-	5000
16.	NUCSSAN	-	44,864	44,864	-
17.	DUPLEX HOUSE	-	40,000,000	40,000,000	-
18.	INUWA ABUBAKAR	37,548	-	-	37,548
19.	ABUBAKAR NURA	25,177	27,466	-	52,644
20.	SHEHU SULAIMAN	34,333	-	-	34,333
21.	SHEHU D. IBRAHIM	42,916	-	-	42,916
22.	YUSIF MAGAJI (DPM)	37,555	-	-	37,555
23.	ALH. UBA A. NAFARA	34,272	-	-	34,272
24.	SA'IDU DANBARAN	12,875	-	-	12,875
25.	SALE IBRAHIM (DPM)	22,710	68,132	-	90,843
26.	AMINU NUHU MANSUR	32,076	37,442	-	69,498
27.	AHMED HARUNA	32,187	64,374	-	96,562
28.	LAWAN K. ISAH	25,750	4,291	-	30,043
29.	YUSIF CINDO	19,312	-	-	19,313
30.	MOHD KAILA MEZAN	32,187	64,187	-	96,375

31.	ADAMU MUSA G.R.M	17,124	51,372	-	68,496
32.	SANI ISAH	2,288	-	-	2,289
33.	ABDULLAHI ABDULHAMD	11,444	81,541	-	92,986
34.	GARBA A. BIRNIWA	9,654	22,533	-	32,187
35.	SANI MUAZU KANYA	9,656	38,625	-	48,281
36.	KATILU WADA RINGIM	12,875	51,500	-	64,375
37.	SULAIMAN KAILA	9,656	9,656	-	19,312
38.	MOHD ABBA	-	38,625	-	38,625
39.	RABIU DANMARI	-	25,749	-	25,749
40.	AMINU AHMED	-	13,734	-	13,734
41.	MAGAJI TSOHO	-	31,472	-	31,472
42.	ABUBAKAR SADIQ	-	51,504	-	51,504
43.	IBRAHIM MOHD ZAI		23,604	-	23,604
44.	BALARAZE SULE	-	28,611	-	28,611
45.	ILIYA ADO	-	38,625	-	38,625
46.	MUSTAPHA YAKUBU	-	27,742	-	27,742
47.	DANLAMI ADAMU	-	17,167	-	17,167
48.	ABUBAKAR SAALISU S.	-	28,971	-	28,971
49.	YUNUSA MAGAJI KILA	-	38,625	-	38,625
50.	ADAMU MALAMI	-	17,167	-	17,167
51.	AMINU DALHATU	-	21,458	-	21,458
52.	DANSALLA ZAKARI	-	17,167	-	17,167
53.	ABBAS YA'U (DPM)	-	16,094	-	16,094
54.	MUSA MOHD NAGWARAM	-	16,099	-	16,099
	TOTAL	106,772,887	32,868,565	137,517,524	97,623,928

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL

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KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	RANK
1.	Mohmoud Alh. Mattafari	Leader
2.	Mohammed A. Musa	Deputy Leader
3.	Bulama Musa	Majority Leader
4.	Abdu Mohammed	CHIEF WHIP
5.	Ibrahim Ismaila	Member
6.	Isyaku Isah	“
7.	Zakar Idris	“
8.	sardau A. Abdu	“
9.	Abdullahi Mohammed	“

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Alh. Mohammed Daguro	Chairman
2.	Alh. Ahemd Nohammed Marma	V/Chairman
3.	Alh. Abdullahi D. Abubakar	Secretary
4.	Moashmmed Alhazai	Supervisory Councilor Education
5.	Usman Ibrahim Gayin	Supervisory Councilor Medical & Healths
6.	Ibrahim Usman	Supervisory Councilor Planning
7.	Adamu Rabo	Supervisory Councilor Works & Housing
8.	Abdullahi Siyaku	Supervisory Councilor Com. Dev.
9.	Umar Adamu Chairman	Supervisory Councilor Agric
10.	Hajara Yar	Supervisory Councilor Revenue
11.	Hajiya Hadiza Mohd Meleri	Special Adviser on Politics
12.	Bura Abdullahi	Special Adviser on Security Matters
13.	Mal. Sa'idu na Chuna	Special Adviser on Disables

MANAGEMENT STAFF

1.	Lawan Yarima	Director Personnel Management
2.	Ya'u Ibrahim Y/Damai	Director Planning, Research & Statistics
3.	Garba Dahiru	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	2,096,628,784
Expenditure	<u>(2,116,955,624)</u>
Surplus/(Deficit)	<u>(20,326,840)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Kiri Kasamma Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	837,761	636,097
Investment	2	-	-
Advances	3	<u>-</u>	<u>10,377,487</u>
		<u>12,356,385</u>	<u>11,013,584</u>
<u>LESS LIABILITIES</u>			
Deposits	4	51,802,812	77,426,324
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>51,802,812</u>	<u>77,426,324</u>
		<u>(39,446,427)</u>	<u>(66,412,740)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(66,412,740)	(46,085,900)
SURPLUS/ (Deficit) for the year		<u>26,966,313</u>	<u>(20,326,840)</u>
Accumulated funds C/D		<u>(39,446,427)</u>	<u>(66,412,740)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	6,449,479	30,158,996
Statutory Allocation	<u>1,834,778,817</u>	<u>2,066,469,788</u>
Total Revenue	<u>1,841,228,296</u>	<u>2,096,628,784</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,406,348,488	1,523,014,273
Capital expenditure	<u>407,913,496</u>	<u>593,941,351</u>
Total expenditure	<u>1,814,261,984</u>	<u>2,116,955,624</u>
Surplus/(Deficit) for the year	<u>26,966,312</u>	<u>(20,326,840)</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	-	40,000
1003	Local licences & fees	3,456,874	13,473,446
1004	Earnings from comm. & Undertaking	2,149,740	3,390,920
1005	Rent L.G Properties	361,000	3,477,600
1006	Interest & Dividend	63,098	37,962
1007	Grants	-	4,869,534
1008	Miscellaneous	418,767	4,869,534
1009	Statutory Allocations	<u>1,678,912,672</u>	<u>1,734,256,812</u>
		<u>1,685,362,151</u>	<u>1,764,415,808</u>

CAPITAL REVENUE

3001	Internal Sources	113,234,238	332,212,976
3002	External Sources	-	-
3003	Grants	142,631,907	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>155,866,145</u>	<u>332,212,976</u>
	Total Recurrent/Capital Revenue	<u>1,841,228,296</u>	<u>2,096,628,784</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	29,433,550	39,851,250
2002	office of the Secretary	46,688,438	50,194,519
2003	The Council	31,580,438	49,513,509
2004	Personal Management	78,007,217	89,820,508
2005	Finance & Supply	156,357,191	207,561,850
2006	Education	654,691,670	890,356,237
2007	Medical & Health	142,562,574	159,848,688
2008	Agriculture & Nat. Res.	45,537,843	48,626,615
2009	works & Housing	65,866,286	101,840,557
2010	Traditional Office Holders	86,448,663	100,115,073
2011	social & Comm. Development	<u>69,174,898</u>	<u>85,285,466</u>
Total Recurrent Expenditure		<u>1,406,348,488</u>	<u>1,523,014,273</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	3,150,000	130,330,196
5001-05	Social Sector	34,774,735	68,598,392
6001-04	Area Development Sector	31,950,084	46,069,449
7001-03	Administrative Sector	338,038,677	348,943,318
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>407,913,496</u>	<u>593,941,351</u>
Total & Capital Expenditure		<u>1,814,261,984</u>	<u>2,116,955,624</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	150,000	-	(150,000)
1002	Rates	120,000	-	(120,000)
1003	Local Licences & fees	22,220,000	3,456,874	(18,763,126)
1004	Comm. Undertaking	3,475,000	2,149,740	(1,325,260)
1005	Rent on L.G Properties	2,050,000	361,000	(1,689,000)
1006	Interest & Dividend	630,000	63,098	(566,902)
1007	Grants	-	-	-
1008	Miscellaneous	4,000,000	418,767	(3,581,233)
1009	Statutory Allocation	<u>1,828,704,250</u>	<u>1,678,912,672</u>	<u>(149,791,578)</u>
Total Recurrent Revenue		<u>1,861,349,250</u>	<u>1,685,362,151</u>	<u>(175,987,099)</u>

CAPITAL REVENUE

3001	Internal Sources	370,728,343	113,234,238	(257,494,105)
3002	External Sources	-	-	-
3003	Grants	184,587,556	42,631,907	(141,955,649)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>555,315,899</u>	<u>155,866,145</u>	<u>(399,449,754)</u>
Total Recurrent/Capital Revenue		<u>2,416,665,149</u>	<u>1,841,228,296</u>	<u>(575,436,853)</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	59,063,392	29,433,550	29,629,842
2002	Office of the Secretary	51,851,085	46,688,158	5,162,927
2003	The Council	50,376,930	31,580,438	18,796,492
2004	Personal Management	108,643,562	78,007,217	30,636,345
2005	Finance & Supply	243,971,055	156,357,191	87,613,864
2006	Education	495,157,880	654,691,670	(159,533,790)
2007	Medical & Health	160,004,973	142,562,574	17,442,399
2008	Agriculture & Resources	51,222,538	45,537,843	5,684,695
2009	Works & Housing	76,134,667	65,866,286	10,268,381
2010	Traditional Office	80,406,428	86,448,663	(6,642,235)
2011	Social & Comm. Dev.	<u>94,476,320</u>	<u>69,174,898</u>	<u>25,301,422</u>
Total Recurrent Expenditure		<u>1,471,308,830</u>	<u>1,406,348,488</u>	<u>64,960,342</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	148,220,000	3,150,000	145,070,000
5001-05	Social Sector	148,000,000	34,774,735	113,225,265
6001-04	Area Development	121,960,266	31,950,084	90,010,182
7001-03	Administrative Sector	522,812,151	338,038,677	184,773,474
8001	Loan Repayment/Interest	5,000,000	-	5,000,000
Total Capital Expenditure		<u>945,992,417</u>	<u>407,913,496</u>	<u>538,078,921</u>
Total & Capital Expenditure		<u>2,417,301,247</u>	<u>1,814,261,984</u>	<u>603,039,263</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand		
Cash at Bank		
Unity Bank Plc (main)	140,990	-
Unity Bank Plc (over head)	1,864	-
Unity Bank Plc (Revenue)	177,020	-
Skye Bank Plc (Salary)	421,725	-
Skye Bank Plc (Project)	45,750	-
Skye Bank Plc (Loan)	<u>50,412</u>	<u>-</u>
	<u>104,221</u>	<u>636,097</u>
<u>Advances</u>		
Personal Advances	9,556,385	8,577,487
Others	<u>2,800,000</u>	<u>1,800,000</u>
	<u>12,356,385</u>	<u>10,377,487</u>
<u>Deposits</u>		
State Government	39,285,429	39,243,784
Federal Government	7,693,842	34,120,009
Others	<u>4,823,541</u>	<u>4,062,531</u>
Loans	<u>51,802,812</u>	<u>77,426,324</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	1,841,228,296	2,096,628,784
Deduct Total Expenditure	<u>(1,814,261,984)</u>	<u>(2,116,955,624)</u>
	26,966,312	(20,326,840)

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
1	PAY	69,459	-	-	69,459
2	NULGE	532,903	-	-	532,903
3	MHLGE	34,737	-	-	34,737
4	8% CPS	0.00	-	-	0.00
5	VAT 5%	34,120,009	26,426,166	-	7,693,842
6	5% GOVT TAX	39,174,325	-	-	39,174,325
7	15%WITHHOLDING TAX	-	-	-	-
8	SOCIAL SEC. ALLOW	-	-	-	-
9	RETENTION FEES	-	-	-	-
10	PARTY CONTRIBUTION	-	2,153,211	2,153,211	-
11	TARABU FARMERS	750,000	-	-	750,000
12	MATARA FARMERS	750,000	-	-	750,000
13	KKM FARMERS	970,000	-	-	970,000
14	DILA FARMERS	450,000	-	-	450,000
15	SALARY PENSION	41,645	-	-	41,645
16	IBRAHIM MUDI	118,021	-	-	118,021
17	SUNNSI GARBA	26,822	-	-	26,822
18	AMINU DALHATU	26,822	-	-	26,822
19	M'AJI SAMAILA AUYO	22,531	-	38,625	61,156
20	GARBADAHIR KIYAWA	22,531	-	38,625	61,156
21	BELLO MAIGARI	30,044	-	30,044	60,088
22	SADI DANMALAM	36,167	-	62,000	98,166
23	YA'U IBRAHIM Y/DAMA	37,552	-	26,822	64,375
24	LAWAN H. YARIMA	22,531	-	22,531	45,063
25	SULAIMAN KALIL	35,187	-	22,531	57,719
26	ALFA ALH. KILA	22,531	-	30,044	52,575
27	HALILI TIJJANI	42,917	-	36,167	97,084
28	MOHD ABUBAKAR	37,832	-	37,552	75,384
29	DAHIRU GARBA	38,881	-	22,531	61,412
30	MOHD OLAN HADEJIA	12,875	-	35,187	48,062
31	IBRAHIM KANI FUZI	-	-	77,244	77,244
32	MAGAJI IBRAHIM	-	-	16,406	16,406
33	KASIM MAI DAURA	-	-	39,015	39,016
34	SHUAIBU ISAH	-	-	27,467	27,467
35	ADAMU KABIRU	-	-	42,911	42,917
36	YARO ABDULHAMID	-	-	31,472	31,472
37	ABDULLAHI HALADU	-	-	27,467	27,467
38	ADAMU SULAIMAN	-	-	30,042	30,042
39	IDRIS ABBA	-	-	28,935	28,935
40	RABIU AHMED IBRAHI	-	-	17,164	17,164
41	USMAN GANA DIGINSA	-	-	34,333	34,333
42	USMAN UMAR	-	-	20,664	20,664
43	IBRAHIM ABDULLHAMD	-	-	6,867	6,867
44	PURCHASE OF SS SEEDS	-	-	5,320	5,320
	TOTAL	77,426,325	28,579,371	2,955,864	51,802,812

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

AUYO LOCAL GOVERNMENT COUNCIL

AUYO LOCAL GOVERNMENT COUNCIL

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AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	RANK	WARD
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

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,711,133,985
Expenditure	<u>(1,710,876 ,293)</u>
Surplus/(Deficit)	<u>257,692</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Auyo Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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, 2014

The following are the significant accounting 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

c) GOVERNMENTS' SUBVENTIONS

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

d) INTERNALLY GENERATED REVENUE

This s 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 DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	1,263,069	20,082,755
Investment	2	-	-
Advances	3	<u>34,676,595</u>	<u>34,086,980</u>
		<u>35,939,664</u>	<u>54,169,735</u>
<u>LESS LIABILITIES</u>			
Deposits	4	36,307,867	46,499,222
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>35,307,867</u>	<u>46,499,222</u>
		<u>(368,203)</u>	<u>7,670,513</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		7,670,513	7,412,821
SURPLUS/ (Deficit) for the year		<u>(8,038,716)</u>	<u>257,692</u>
Accumulated funds C/D		<u>(368,203)</u>	<u>(7,670,513)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	8,768,138	10,206,206
Statutory Allocation	<u>1,592,121,619</u>	<u>1,700,927,779</u>
Total Revenue	<u>1,600,889,747</u>	<u>1,711,133,985</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,241,374,590	1,322,110,880
Capital expenditure	<u>367,553,873</u>	<u>388,765,413</u>
Total expenditure	<u>1,608,928,463</u>	<u>1,710,876,293</u>
Surplus/(Deficit) for the year	<u>(8,038,716)</u>	<u>24,468,283</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	170,000	15,000
1003	Local licences & fees	8,215,196	7,243,199
1004	Earnings from comm. & Undertaking	192,118	752,000
1005	Rent L.G Properties	-	40,000
1006	Interest & Dividend	26,760	278,531
1007	Grants	-	-
1008	Miscellaneous	164,064	1,877,476
1009	Statutory Allocations	<u>1,490,806,787</u>	<u>1,423,670,939</u>
		<u>1,499,574,925</u>	<u>1,433,877,145</u>

CAPITAL REVENUE

3001	Internal Sources	101,314,822	277,256,840
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
Total Capital Revenue		<u>101,314,822</u>	<u>277,256,840</u>
Total Recurrent/Capital Revenue		<u>1,60,889,747</u>	<u>1,711,133,985</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	48,720,820	48,169,466
2002	office of the Secretary	14,507,275	19,946,655
2003	The Council	32,041,471	50,063,447
2004	Personal Management	84,539,080	114,976,571
2005	Finance & Supply	137,149,144	152,642,743
2006	Education	542,954,398	540,259,645
2007	Medical & Health	124,410,992	127,109,914
2008	Agriculture & Nat. Res.	50,025,797	45,299,857
2009	works & Housing	60,803,900	61,085,639
2010	Traditional Office Holders	78,305,586	87,216,322
2011	social & Comm. Development	<u>67,916,327</u>	<u>75,340,621</u>
Total Recurrent Expenditure		<u>1,241,373,590</u>	<u>1,322,110,880</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	22,760,035	78,136,068
5001-05	Social Sector	45,822,055	23,804,031
6001-04	Area Development Sector	11,761,224	44,352,890
7001-03	Administrative Sector	286,210,559	242,472,424
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>367,553,873</u>	<u>388,765,413</u>
Total & Capital Expenditure		<u>1,608,928,463</u>	<u>1,710,876,293</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	250,000	170,000	(80,000)
1003	Local Licences & fees	11,890,000	8,215,196	(3,674,804)
1004	Comm. Undertaking	1,320,000	192,118	(1,127,882)
1005	Rent on L.G Properties	50,000	-	(50,000)
1006	Interest & Dividend	450,000	26,760	(423,240)
1007	Grants	-	-	-
1008	Miscellaneous	200,000	164,064	35,936
1009	Statutory Allocation	<u>1,680,794,567</u>	<u>1,490,806,787</u>	<u>(189,987,780)</u>
Total Recurrent Revenue		<u>1,695,154,567</u>	<u>1,499,574,925</u>	<u>(195,579,642)</u>

CAPITAL REVENUE

3001	Internal Sources	320,834,115	101,314,822	(219,519,293)
3002	External Sources	-	-	-
3003	Grants	162,873,644	-	(162,873,644)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>483,707,759</u>	<u>101,314,822</u>	<u>(382,392,937)</u>
Total Recurrent/Capital Revenue		<u>2,178,862,326</u>	<u>1,600,889,747</u>	<u>(577,972,579)</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	67,437,455	48,720,620	18,716,835
2002	Office of the Secretary	22,558,360	14,507,275	8,051,085
2003	The Council	50,373,960	32,041,471	18,332,489
2004	Personal Management	91,374,367	84,539,080	6,835,287
2005	Finance & Supply	326,495,562	137,149,144	189,346,418
2006	Education	525,157,880	542,954,398	(17,796,518)
2007	Medical & Health	115,419,260	124,410,992	(8,991,732)
2008	Agriculture & Resources	54,307,505	50,024,797	4,827,708
2009	Works & Housing	61,903,586	60,803,900	1,099,686
2010	Traditional Office	80,000,000	78,305,586	1,694,414
2011	Social & Comm. Dev.	<u>71,400,258</u>	<u>67,916,327</u>	<u>3,483,931</u>
Total Recurrent Expenditure		<u>1,470,428,193</u>	<u>1,241,374,590</u>	<u>229,053,603</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	93,724,548	22,760,035	93,724,548
5001-05	Social Sector	85,181,757	45,822,055	39,359,702
6001-04	Area Development	121,700,000	12,761,224	108,938,776
7001-03	Administrative Sector	427,534,752	286,210,559	141,324,193
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>726,141,067</u>	<u>367,553,873</u>	<u>358,587,194</u>
Total & Capital Expenditure		<u>2,196,569,260</u>	<u>1,608,928,463</u>	<u>587,640,797</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand		
Cash at Bank		
Unity Bank Plc (main)	199,966	1,394,361
U.B.A Bank Plc (Revenue)	48,933	179,524
Keystone Bank Plc (Loan)	-	307,865
Eco Bank Plc(closed	-	17,310,070
Skye Bank Plc (project)	509,250	709,555
Unity Bank Plc (Salary)	360,585	181,380
Unity Bank Plc (overhead)	144,335	-
	<u>104,221</u>	<u>20,082,755</u>
<u>Advances</u>		
Personal Advances	9,241,115	8,651,500
Others	<u>25,435,480</u>	<u>25,435,480</u>
	<u>34,676,595</u>	<u>34,086,980</u>
<u>Deposits</u>		
State Government	19,854,296	19,854,296
Federal Government	7,587,087	18,634,723
Others	<u>8,866,484</u>	<u>8,010,203</u>
Loans	<u>36,307,867</u>	<u>46,499,222</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	1,600,889,747	1,711,133,985
Deduct Total Expenditure	<u>1,608,928,463</u>	<u>(1,710,876,293)</u>
	(8,038,716)	257,692

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	PAYE		56,462	-	-	56,462
D/2	NULGE		215,123	-	-	-
D/3	8% C. P. S		-	-	-	-
D/4	M.H.W.U		-	-	-	-
D/5	5% VAT	18,634,723	11,047,636	-	-	7,587,087
D/6	5% GOVT TAX	19,797,834	-	-	-	19,797,834
D/7	RETENTION	7,118,144	-	-	-	7,118,144
D/8	AUYO MOSQUE	5,149	5,149	-	-	-
D/9	PARTY RETENTION	-	-	-	-	-
D/10	SOCIAL SECURITY	-	-	-	-	-
D/11	UNCLAIMED SAL	5,800	5,800	-	-	-
D/12	MUHAMMAD ADAMU	63,321	-	-	-	63,321
D/13	YAWALE ALIYU	38,614	-	38,622	-	77,236
D/14	SULE HARUWA	38,185	-	-	-	38,185
D/15	MUSA SHUAIBU	51,436	-	-	-	51,436
D/16	MUHD BARUMI	60,387	-	-	-	60,387
D/17	BALA ABDU	42,910	-	-	-	42,910
D/18	ALIYU S. FADA	32,188	-	-	-	32,188
D/19	BABANGIDA SULAIMAN	22,889	-	-	-	22,889
D/20	HABU IBRAHIM WAZIRI	16,084	-	-	-	16,084
D/21	IBRAHIM YUSUF GANTSA	14,306	-	-	-	14,306
D/22	KABIRU ISA ADAMU	3,219	-	-	-	3,219
D/23	SA'ADU MUHD GYATUN	16,094	-	38,625	-	54,719
D/24	UMAR MUSA SABO	8,583	-	51,500	-	60,083
D/25	BABANGIDA GAMBO	6,814	-	40,882	-	47,696
D/26	BALA MUHAMMAD	4,542	-	27,250	-	31,792
D/27	SHEHU HALILU B/K	37,552	-	64,374	-	101,926
D/28	ABDULLAHI Y. JABO	30,042	-	51,500	-	81,542
D/29	ISYAKU YAHAYA	21,458	-	51,500	-	72,958
D/30	SANI ADAMU MARAFA	7,094	-	-	-	7,094
D/31	IBRAHIM ISMAT	25,812	-	61,948	-	87,760
D/32	MUSA M. NAGWARAM	37,552	-	37,552	-	75,104
D/33	SHU AIBU MU'AZU	26,823	-	64,375	-	91,198
D/34	NASIRU MUHD	60,083	-	42,917	-	103,000
D/35	UMAR MUHD BASIRU	-	-	7,067	-	7,067
B/36	YAKUBU BALA	-	-	30,042	-	30,042
D/37	MADU MAI ADAMU	-	-	38,625	-	38,625
D/38	IDRIS S. ZAKAR	-	-	22,531	-	22,531
D/39	HARUNA ABDULLAHI	-	-	51,500	-	51,500
D/40	BURA KANTA	-	-	38,625	-	38,625
D/41	MUHD KOSA	-	-	24,033	-	24,033
D/42	SHEHU HARUNA	-	-	28,969	-	28,969
D/43	MADUGU AHMED	-	-	3,433	-	3,433
D/44	AHMED MUHD	-	-	51,360	-	51,360
	TOTAL	46,499,222	11,058,585	867,238		36,307,867

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

GARKI LOCAL GOVERNMENT COUNCIL

GARKI LOCAL GOVERNMENT COUNCIL

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GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD
1.	Alhassan Aliyu	Kargo Ward
2.	Sani Dutse	Garki Ward
3.	Alhassan Isah	Siyori Ward
4.	Babandi Dauda	Buduru Ward
5.	Lawan A. Many	Kore Ward
6.	Muhammad Malami	Rafin Marke Gwarzo Ward
7.	Magaji Isah	Doko Ward
8.	Ismail'la	Jirima Gwarzo Ward
9.	Adamu B. Hassan	Kanya Gwarzo Ward
10.	Sani Tanko	Muku Gwarzo Ward
11.	Sabitu Saidu	Gwarzo Ward

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

- | | | |
|-----|--------------------|---------------------------------------|
| 1. | Abdullahi Ilu Muku | Chairman |
| 2. | Bature Umar | V/Chairman |
| 3. | Junadu S. Muhammad | Secretary |
| 4. | Alh. Umaru Muhd | Supervisory Councilor works 7 Housing |
| 5. | Ahmed Ali | Supervisory Councilor Plannining |
| 6. | Bature Garba | Supervisory Councilor Agriculture |
| 7. | Rahida Haruna | Supervisory Councilor Health |
| 8. | Shuaibu Dan Malam | Supervisory Councilor Revenue |
| 9. | Malam Dauda Adamu | Supervisory Councilor Education |
| 10. | Usman Inuwa | Special Adviser Community |

MANAGEMENT STAFF

- | | | |
|----|---------------------------|--|
| 1. | Garba A. Musa | Director Personnel Management |
| 2. | Yakubu Sule Kudai | Director Planning, Research & Statistics |
| 3. | Abdullahi Musa Kachallari | Treasurer |

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,863,666,742
Expenditure	<u>(1,873,231,650)</u>
Surplus/(Deficit)	<u>____(9,564,908)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Garki Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE STATEMENT
OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	946,133	10,967,882
Investment	2	-	-
Advances	3	<u>13,583,801</u>	<u>8,452,824</u>
Total Assets		<u>14,529,934</u>	<u>19,420,706</u>
<u>LESS LIABILITIES</u>			
Deposits	4	40,053,679	43,862,600
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>40,053,679</u>	<u>43,862,600</u>
		<u>(25,523,745)</u>	<u>(24,441,894)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(24,441,894)	(14,876,986)
SURPLUS/ (Deficit) for the year		<u>(1,081,851)</u>	<u>(9,564,908)</u>
		<u>(25,523,745)</u>	<u>(24,441,894)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	8,160,698	5,305,549
Statutory Allocation	<u>1,793,312,866</u>	<u>1,858,361,193</u>
Total Revenue	<u>1,801,473,564</u>	<u>1,863,666,742</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,401,691,593	1,590,242,298
Capital expenditure	<u>400,863,822</u>	<u>282,989,352</u>
Total expenditure	<u>1,802,555,415</u>	<u>1,873,231,650</u>
Surplus/(Deficit) for the year	<u>1,081,851</u>	<u>(9,564,908)</u>

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	-	-
1003	Local licences & fees	3,035,752	2,721,657
1004	Earnings from comm. & Undertaking	531,905	330,030
1005	Rent L.G Properties	-	-
1006	Interest & Dividend	67,269	3,000
1007	Grants	-	-
1008	Miscellaneous	4,525,772	2,250,862
1009	Statutory Allocations	<u>1,681,535,844</u>	<u>1,564,217,042</u>
		<u>1,689,696,542</u>	<u>1,569,522,591</u>

CAPITAL REVENUE

3001	Internal Sources	111,777,022	294,144,151
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
Total Capital Revenue		<u>111,777,0222</u>	<u>294,144,151</u>
Total Recurrent/Capital Revenue		<u>1,801,473,564</u>	<u>1,863,666,742</u>

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	32,343,660	41,648,350
2002	office of the Secretary	35,349,797	36,202,290
2003	The Council	26,380,202	49,102,513
2004	Personal Management	68,717,245	120,976,693
2005	Finance & Supply	639,126,238	225,284,415
2006	Education	177,126,238	638,563,833
2007	Medical & Health	42,234,152	197,832,534
2008	Agriculture & Nat. Res.	52,348,341	39,704,943
2009	Works & Housing	85,481,915	67,835,398
2010	Traditional Office Holders	70,843,987	96,589,162
2011	Social & Comm. Development	-	<u>76,502,167</u>
Total Recurrent Expenditure		<u>1,401,691,593</u>	<u>1,590,242,298</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	1,081,000	14,387,061
5001-05	Social Sector	63,730,602	28,397,735
6001-04	Area Development Sector	26,560,094	13,158,125
7001-03	Administrative Sector	309,493,126	227,046,431
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>400,863,822</u>	<u>282,989,352</u>
Total & Capital Expenditure		<u>1,802,555,415</u>	<u>1,873,231,650</u>

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	500,000	-	(500,000)
1002	Rates	200,000	-	(200,000)
1003	Local Licences & fees	6,565,000	3,035,752	(3,529,248)
1004	Comm. Undertaking	540,000	531,905	(8,095)
1005	Rent on L.G Properties	20,000	-	(20,000)
1006	Interest & Dividend	1,150,000	67,269	(1,082,731)
1007	Grants	-	-	-
1008	Miscellaneous	560,000	4,525,772	3,965,772
1009	Statutory Allocation	<u>1,755,193,141</u>	<u>1,681,535,844</u>	<u>(73,657,297)</u>
Total Recurrent Revenue		<u>1,764,278,141</u>	<u>1,689,696,542</u>	<u>(74,581,599)</u>

CAPITAL REVENUE

3001	Internal Sources	453,959,166	111,777,022	(342,182,144)
3002	External Sources	-	-	-
3003	Grants	276,204,011	-	(276,204,011)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>730,163,177</u>	<u>111,777,022</u>	<u>(618,386,155)</u>
Total Recurrent/Capital Revenue		<u>2,494,441,318</u>	<u>1,801,473,564</u>	<u>(692,967,754)</u>

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	58,121,776	32,243,660	25,878,116
2002	Office of the Secretary	32,156,974	35,349,797	(3,192,823)
2003	The Council	52,400,204	26,380,202	26,020,002
2004	Personal Management	114,838,032	63,717,245	46,120,787
2005	Finance & Supply	277,895,964	171,204,935	106,691,029
2006	Education	608,209,980	639,126,238	(30,916,258)
2007	Medical & Health	181,519,786	177,661,121	3,858,665
2008	Agriculture & Resources	42,856,592	42,234,152	622,440
2009	Works & Housing	68,973,337	52,348,341	16,624,996
2010	Traditional Office	103,490,600	85,481,915	18,008,685
2011	Social & Comm. Dev.	<u>83,500,841</u>	<u>70,843,987</u>	<u>12,656,854</u>
Total Recurrent Expenditure		<u>1,623,964,086</u>	<u>1,401,691,593</u>	<u>222,272,493</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	25,100,000	1,080,000	24,020,000
5001-05	Social Sector	217,192,933	63,730,602	153,462,331
6001-04	Area Development	192,667,496	26,560,094	166,107,402
7001-03	Administrative Sector	448,382,673	309,493,126	138,889,547
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>883,343,102</u>	<u>400,863,822</u>	<u>482,479,280</u>
Total & Capital Expenditure		<u>2,507,307,188</u>	<u>1,802,555,415</u>	<u>704,751,773</u>

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	-
Cash at Bank		
Mainstreet Bank	549,589	972,456
Mainstreet Bank Plc	23,834	100,408
Mainstreet Bank Plc	-	12,314
Mainstreet Bank Plc	-	69,911
Unity Bank Plc	80,144	1,346,295
Unity Bank	43,385	2,701,000
Unity Bank Plc	<u>249,181</u>	<u>5,765,498</u>
	<u>946,133</u>	<u>10,967,882</u>
<u>Advances</u>		
Personal Advances	9,719,222	5,088,245
Others	<u>3,864,579</u>	<u>3,364,579</u>
	<u>13,583,801</u>	<u>8,452,824</u>
<u>Deposits</u>		
State Government	24,538,644	24,502,643
Federal Government	12,223,508	16,747,081
Others	<u>3,291,527</u>	<u>2,612,876</u>
Loans	<u>40,053,679</u>	<u>43,862,600</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	1,801,473,564	1,863,666,742
Deduct Total Expenditure	<u>(1,802,555,415)</u>	<u>(1,873,231,650)</u>
	(1,081,851)	(9,564,908)

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	P. A. Y. E		770,036	-	-	770,036
D/2	N.U.L.G.E		1,354,227	-	-	1,354,227
D/3	GOVT. TAX		220,876	-	-	220,876
D/4	5% VAT		(275,710)	-	-	(275,710)
D/5	M.H.W.U		20,244,318	-	-	20,244,318
D/6	RETENTION		16,354,904	10,174,061	2,546,262	8,727,105
D/7	15% WITHOLDING		392,176	2,114,297	5,218,524	3,496,403
D/8	8% C.P.S		-	-	-	-
D/9	SOCIAL SECURITY		687,833	-	-	687,833
D/10	PARTY DUES		1,064,000	3,192,000	2,128,000	-
D/11	UNCLAIMED		2,700,000	-	1,100,000	3,000,000
D/12	MUHD SANI B/KUDU		-	-	-	-
D/13	YUNUSA MAGAJ		349,940	-	678,651	1,028,591
	TOTAL		43,862,600	15,480,358	11,671,437	40,053,679

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

JAHUN LOCAL GOVERNMENT COUNCIL

JAHUN LOCAL GOVERNMENT COUNCIL

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JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	WARD	RANK
1.	Muhammadu Sa'idu	Gangawa	Speaker
2.	Hon. Garba Ahmed	Gunka	D/Speaker
3.	Danladi Hamza	Aujara	Council, Member
4.	Danladi Dankano	Jahun	“
5.	Musa Garba	Harbo Tsohuwa	“
6.	Musa Yahaya	Gauza	“
7.	Muhammad Yuguda	Kanwa	“
8.	Ya'u Sule	Jabarna	“
9.	Isma'ila Muhammadu	Harbo Sabuwa	“
10.	Suyudi Amadu	Kale	“
11.	Rufa'I Wada	Idanduna	“

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Idris Iliyasu	Chairman
2.	Umar Musazu Turaki	V/Chairman
3.	Ado Isah	Supervisory Councilor
4.	Yusif Umar	“
5.	Dan Azumi Adamu	”
6.	Ibrahim Sa’ayabo	“
7.	Labaran Yahaya	“
8.	Jamilu Aminu	“
9.	Talatu Sale	“
10.	Inuwa Liman	Special Adviser
11.	Adamu Hakina	Special Adviser
12.	Muhammad Nasir	Special Adviser
13.	Abdullahi Adamu	Secretary

MANAGEMENT STAFF

1.	Abdurrahaman Ahmad	Director Personnel Management
2.	Haruna Yahaya	Director Planning, Research & Statistics
3.	Ahmad Aliyu	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	2,165,336,254
Expenditure	(2,169,890,170)
Surplus/(Deficit)	<u>(2,553,914)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Jahun Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE STATEMENT
OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	20,322,379	23,920,115
Investment	2	-	-
Advances	3	<u>24,899,359</u>	<u>24,205,835</u>
Total Assets		<u>45,221,738</u>	<u>48,125,950</u>
<u>LESS LIABILITIES</u>			
Deposits	4	73,613,810	86,224,915
Loans	5	-	-
Bank Overdraft	6	399,184	399,194
Total Liabilities		<u>74,012,994</u>	<u>86,624,109</u>
		<u>(28,791,256)</u>	<u>38,498,159</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(38,498,159)	(35,944,245)
SURPLUS/ (Deficit) for the year		<u>9,706,903</u>	<u>(2,533,914)</u>
		<u>(28,791,256)</u>	<u>(38,498,159)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	6,886,092	10,149,467
Statutory Allocation	<u>1,918,639,075</u>	<u>2,157,186,787</u>
Total Revenue	<u>1,925,525,167</u>	<u>2,167,336,254</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,469,161,436	1,643,790,001
Capital expenditure	<u>446,656,828</u>	<u>526,100,169</u>
Total expenditure	<u>1,915,818,264</u>	<u>2,169,890,170</u>
Surplus/(Deficit) for the year	<u>9,706,903</u>	<u>2,553,914</u>

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	45,000	50,000
1003	Local licences & fees	6,017,992	7,711,063
1004	Earnings from comm. & Undertaking	823,100	1,720,100
1005	Rent L.G Properties	-	-
1006	Interest & Dividend	-	-
1007	Grants	-	-
1008	Miscellaneous	-	668,014
1009	Statutory Allocations	<u>1,795,625,070</u>	<u>1,811,947,463</u>
		<u>1,802,511,162</u>	<u>1,822,096,930</u>

CAPITAL REVENUE

3001	Internal Sources	123,014,005	317,212,679
3002	External Sources	-	-
3003	Grants	-	28,026,645
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>123,014,005</u>	<u>345,239,324</u>
	Total Recurrent/Capital Revenue	<u>1,925,525,167</u>	<u>2,167,336,255</u>

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	55,648,492	68,020,437
2002	office of the Secretary	26,853,958	51,877,667
2003	The Council	38,818,105	44,692,958
2004	Personal Management	106,473,609	134,811,570
2005	Finance & Supply	161,544,032	210,299,922
2006	Education	544,368,859	546,175,313
2007	Medical & Health	215,860,475	233,380,915
2008	Agriculture & Nat. Res.	45,577,238	48,285,847
2009	works & Housing	90,593,598	88,615,150
2010	Traditional Office Holders	95,288,602	109,503,336
2011	social & Comm. Development	<u>88,134,468</u>	<u>108,126,886</u>
Total Recurrent Expenditure		<u>1,713,504,141</u>	<u>1,643,790,001</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	830,000	77,235,286
5001-05	Social Sector	65,824,157	24,400,711
6001-04	Area Development Sector	27,495,062	70,843,140
7001-03	Administrative Sector	353,507,609	353,621,032
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>446,656,828</u>	<u>526,100,169</u>
Total & Capital Expenditure		<u>1,915,818,264</u>	<u>2,169,890,170</u>

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	200,000	45,000	(155,000)
1003	Local Licences & fees	11,919,000	6,017,992	(5,901,008)
1004	Comm. Undertaking	1,850,000	823,100	(1,026,908)
1005	Rent on L.G Properties	220,000	-	(220,000)
1006	Interest & Dividend	1,150,000	-	(1,150,000)
1007	Grants	-	-	-
1008	Miscellaneous	430,000	-	(430,000)
1009	Statutory Allocation	<u>1,956,127,286</u>	<u>1,795,625,070</u>	<u>(160,502,216)</u>
Total Recurrent Revenue		<u>1,972,096,286</u>	<u>1,802,511,162</u>	<u>(169,585,124)</u>

CAPITAL REVENUE

3001	Internal Sources	398,960,436	123,014,005	(275,946,431)
3002	External Sources	-	-	-
3003	Grants	286,401,679	-	(286,401,679)
3004	Miscellaneous	103,083,889	-	(103,083,889)
Total Capital Revenue		<u>788,446,004</u>	<u>123,014,005</u>	<u>(665,431,999)</u>
Total Recurrent/Capital Revenue		<u>2,760,542,290</u>	<u>1,925,525,167</u>	<u>(835,017,123)</u>

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	79,667,678	55,648,492	24,019,186
2002	Office of the Secretary	36,116,884	26,853,958	9,262,926
2003	The Council	52,400,226	38,818,105	13,582,121
2004	Personal Management	104,937,152	106,473,609	(1,536,457)
2005	Finance & Supply	313,421,836	161,544,032	151,877,804
2006	Education	490,157,880	544,368,859	(54,210,979)
2007	Medical & Health	221,349,808	215,860,475	5,489,333
2008	Agriculture & Resources	39,667,482	45,577,238	(5,909,756)
2009	Works & Housing	79,433,664	90,593,598	(11,159,934)
2010	Traditional Office	100,000,000	95,288,602	4,711,398
2011	Social & Comm. Dev.	<u>100,579,138</u>	<u>88,134,468</u>	<u>12,444,670</u>
Total Recurrent Expenditure		<u>1,617,731,748</u>	<u>1,469,161,436</u>	<u>148,570,312</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	86,600,000	830,000	85,770,000
5001-05	Social Sector	275,506,210	65,824,157	209,682,053
6001-04	Area Development	210,147,182	27,495,062	182,652,120
7001-03	Administrative Sector	592,876,449	352,507,609	240,368,840
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>1,165,129,841</u>	<u>446,656,828</u>	<u>718,473,013</u>
Total & Capital Expenditure		<u>2,669,545,092</u>	<u>1,915,818,264</u>	<u>867,043,325</u>

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand		
Cash at Bank		
Fin Bank Plc (Revenue)	237,913	237,913
Zenith Bank Plc (Staff Loan)	304,289	304,289
First Bank Plc	275,097	275,097
Microfinance Bank Plc (O.H)	650,199	17,804,168
Unity Bank Plc (Salary)	55,313	1,821,403
Unity Bank (Revenue)	156,191	517,961
Unity Bank Plc (Project)	177,088	2,959,284
Unity Bank Plc (Mani)	<u>18,466,289</u>	<u>-</u>
	<u>20,322,379</u>	<u>23,920,115</u>
<u>Advances</u>		
Personal Advances	12,579,245	11,885,721
Others	<u>12,320,114</u>	<u>12,320,114</u>
	<u>24,899,359</u>	<u>24,205,835</u>
<u>Deposits</u>		
State Government	54,431,777	46,987,537
Federal Government	13,653,213	31,463,193
Others	<u>5,528,820</u>	<u>7,774,185</u>
Loans	<u>73,613,810</u>	<u>86,224,915</u>
<u>Banks Overdraft</u>		
Bank PHB Dutse	<u>399,184</u>	<u>399,184</u>
<u>Surplus and Deficits</u>		
Total Revenue	1,925,525,167	2,167,336,254
Deduct Total Expenditure	<u>(1,915,818,264)</u>	<u>(2,169,890,170)</u>
	9,706,903	(2,553,915)

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

S/N	HEAD PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	P. A. Y. E	711,892	9,533,456	9,533,456	711,892
D/2	8% C.P.S	258,951	9,626,205	9,626,205	258,951
D/3	N.U.L.G.E	665,193	3,316,180	3,316,180	665,193
D/4	M.H.W.U	224,193	1,069,925	1,069,925	224,193
D/5	5% VAT	30,620,599	23,780,831	23,780,831	30,620,599
D/6	5% GOVT TAX	46,275,645	1,131,811	1,131,811	46,275,645
D/7	RETENTION	2,139,746	-	-	2,139,746
D/8	LOANS (OTHERS)	680,154	-	-	680,154
D/9	IMMUNAZATION	346	-	-	346
D/10	15% WITHOLDING	143,800	-	-	143,800
D/11	2.5% WITHOLDING	842,594	-	-	842,594
D/12	AUCTION SALES	100,000	-	-	100,000
D/13	UNCLAIMED	(18,340)	-	-	(18,340)
D/14	SOCIAL SECURITY	-	2,128,000	2,128,000	-
D/15	PARTY CONTRIBUTION	-	2,100,622	2,100,622	-
D/16	TRACTORS	2,749,000	-	-	2,749,000
D/17	MUSA ADAMU	(4,691)	-	-	(4,691)
D/18	YAHAYA HARUNA	32,294	-	-	32,294
D/19	MAGAJI BABA	122,577	-	-	122,577
D/20	ADAMU SULAIMAN	68,539	-	-	68,539
D/21	YAZID ABUBAKAR	42,928	-	-	42,928
D/22	SANI ALI	60,074	-	-	60,074
D/23	ABDU MAMUDA	33,299	-	-	33,299
D/24	ISA GAMBO	35,407	-	-	35,407
D/25	ADO UMAR	57,532	-	-	57,532
D/26	RABI'U ABDU	25,000	-	-	25,000
D/27	ALI BELLO	44,516	-	-	44,516
D/28	BAFFA USMAN	45,481	-	-	45,481
D/29	BAYERO AHMED	32,672	-	-	32,672
D/30	Abdulrahaman ahmed	37,552	-	64,375	101,927

D/31	YAKUBU MUHD	7,510	-	12,875	20,385
D/32	AHMED ALIYU	37,552	-	64,374	101,926
D/33	YAHAYA HARUNA	37,548	-	64,368	101,926
D/34	KABIRU ISA ADAMU	16,094	-	38,625	54,719
D/35	TIJJANI JAKADA	21,458	-	51,500	72,958
D/36	HASSAN ALI Z.	6,438	-	38,625	45,063
D/37	MAGAJI ABDULLAHI	8,582	-	38,625	47,207
D/38	DAUDA AHMED .T.	4,291	-	12,875	17,166
D/39	ABUBAKAR SHEHU	3,546	-	12,875	46,109
D/40	SHEHU SALISU	5,365	-	42,563	37,552
D/41	MUHD IBRAHIM	2,289	-	32,187	2,289
D/43	IBRAHIM YUSUF	2,289	-	-	2,289
D/44	AYUBA BELLO A.	-	-	38,625	38,625
D/45	USMAN ABUBAKAR B.	-	-	25,750	25,750
D/46	SANI AMINU IBRAHIM	-	-	38,625	38,625
D/47	MUHD AHMED	-	-	12,873	12,873
D/48	SULAIMAN IBRAHIM	-	-	51,500	51,500
D/49	YAKUBU IDRIS M.	-	-	51,384	51,384
D/50	MUHD SANI KIYAWA	-	-	6,250	6,250
D/51	YUSUF USMAN DUTSE	-	-	6,436	6,436
	TOTAL	86,179,915	52,687,030	40,120,925	73,613,810

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

RINGIM LOCAL GOVERNMENT COUNCIL

RINGIM LOCAL GOVERNMENT COUNCIL

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RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	RANK	WARD
1.	Yahaya Wada	Speaker	Tofa
2.	Abdul Iliyasu	D/Speaker	Kyarama
3.	Sani Bala Ringim	Member	Ringim
4.	Muhammah Na'Allah	“	Yandutse
5.	Mallam Kassim	“	Sintilmawa
6.	Muhammad Sani	“	Chai-Chai
7.	Mustapha Abdurraman	“	Karshi
8.	Ya'u Ismail	“	Sabkara
9.	Sabo Nuhu	“	K/Babushe
10.	Garba Datti	“	Dabi

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Muritala	Chairman
2.	Yushau K/Babushe	V/Chairman
3.	Alh. Ismaila Isah Gabarin	Secretary
4.	Alh. Garba Shu'abiu	Supervisory Councilor Works & Housing
5.	Mohd Dan Jimmal Gabarin	Supervisory Councilor Planning
6.	Alh. Ali Tele Beguwa	Supervisory Councilor Agriculture
7.	Abubakar Uba Ringim	Special Adviser Poverty Allevation
8.	Alh. Ali Adamu Dabi	Special Adviser Politics
9.	Alh. Hassan Kyarama	Special Adviser Security
10.	Isah Ahmed Gasakole	Supervisory Councilor Medical & Health
11.	Ibrahim Garba Suntilmawa	Supervisory Councilor Education
12.	Alh. Ya'u Sumal	Supervisory Councilor Revenue
13.	Hajiya A'ishatu Aliyu	Supervisory Councilor Comm. Develop.

MANAGEMENT STAFF

1.	Haruna Adamu	Director Personnel Management
2.	Sani Ayuba	Director Planning, Research & Statistics
3.	Gwadabe Kawu Dutse	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,992,911,357
Expenditure	(1,994,757,435)
Surplus/(Deficit)	<u>(1,846,078)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Ringim Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	878,114	2,555,640
Investment	2	-	600,000
Advances	3	<u>10,436,406</u>	<u>11,121,290</u>
Total Assets		<u>11,314,520</u>	<u>14,276,930</u>
<u>LESS LIABILITIES</u>			
Deposits	4	32,919,618	53,732,652
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>32,919,618</u>	<u>53,732,652</u>
		<u>(21,605,098)</u>	<u>(39,455,722)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(39,455,722)	(37,609,644)
SURPLUS/ (Deficit) for the year		<u>17,850,624</u>	<u>(1,846,078)</u>
		<u>(21,605,098)</u>	<u>(39,455,722)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	7,213,241	9,848,601
Statutory Allocation	<u>1,992,241,508</u>	<u>1,983,062,756</u>
Total Revenue	<u>1,999,454,749</u>	<u>1,992,911,357</u>

EXPENDITURE

Recurrent expenditure	1,506,834,962	1,624,789,452
Capital expenditure	<u>474,769,163</u>	<u>369,967,983</u>
Total expenditure	<u>1,981,604,125</u>	<u>1,994,757,435</u>
Surplus/(Deficit) for the year	<u>17,850,6244</u>	<u>(1,846,078)</u>

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	-	355,000
1003	Local licences & fees	3,995,287	3,753,177
1004	Earnings from comm. & Undertaking	952,850	1,071,943
1005	Rent L.G Properties	490,000	229,000
1006	Interest & Dividend	30,000	436,341
1007	Grants	639,012	847,970
1008	Miscellaneous	1,106,092	3,155,170
1009	Statutory Allocations	<u>1,869,332,507</u>	<u>1,731,842,011</u>
		<u>1,876,545,748</u>	<u>1,741,690,612</u>

CAPITAL REVENUE

3001	Internal Sources	122,909,001	251,220,745
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
		<u>122,909,001</u>	<u>251,220,745</u>
	Total Capital Revenue	<u>122,909,001</u>	<u>251,220,745</u>
	Total Recurrent/Capital Revenue	<u>1,999,454,749</u>	<u>1,992,911,357</u>

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	34,866,446	51,751,840
2002	office of the Secretary	28,841,322	27,346,370
2003	The Council	25,461,472	47,726,182
2004	Personal Management	65,128,528	72,166,944
2005	Finance & Supply	158,579,072	178,090,797
2006	Education	710,694,650	692,546,703
2007	Medical & Health	170,373,821	208,238,535
2008	Agriculture & Nat. Res.	41,922,310	45,300,076
2009	works & Housing	78,082,242	111,075,433
2010	Traditional Office Holders	94,058,742	102,380,601
2011	social & Comm. Development	<u>98,826,357</u>	<u>88,165,971</u>
Total Recurrent Expenditure		<u>1,506,834,962</u>	<u>1,624,789,452</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	1,000,000	17,166,654
5001-05	Social Sector	55,674,164	-
6001-04	Area Development Sector	23,903,941	13,185,883
7001-03	Administrative Sector	394,919,058	339,615,446
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>474,769,163</u>	<u>369,967,983</u>
Total & Capital Expenditure		<u>1,981,604,125</u>	<u>1,994,757,435</u>

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	600,000	-	(600,000)
1003	Local Licences & fees	8,440,000	3,995,287	(4,444,713)
1004	Comm. Undertaking	1,700,000	952,850	(747,150)
1005	Rent on L.G Properties	250,000	490,000	240,000
1006	Interest & Dividend	550,000	30,000	(520,000)
1007	Grants	-	639,012	639,012
1008	Miscellaneous	500,000	1,106,092	606,092
1009	Statutory Allocation	<u>1,849,564,000</u>	<u>1,869,332,507</u>	<u>19,768,507</u>
Total Recurrent Revenue		<u>1,861,804,000</u>	<u>1,876,545,748</u>	<u>14,741,748</u>

CAPITAL REVENUE

3001	Internal Sources	378,467,061	122,909,001	(255,558,060)
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	153,334,259	-	(153,334,259)
Total Capital Revenue		<u>531,801,320</u>	<u>122,909,001</u>	<u>(48,892,319)</u>
Total Recurrent/Capital Revenue		<u>2,393,605,320</u>	<u>1,999,454,749</u>	<u>(394,150,571)</u>

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	60,034,620	34,866,446	25,168,174
2002	Office of the Secretary	29,251,180	28,841,322	409,858
2003	The Council	49,561,882	25,461,472	24,100,410
2004	Personal Management	123,994,190	65,128,528	58,865,662
2005	Finance & Supply	287,518,681	158,579,072	128,939,609
2006	Education	641,799,793	710,694,650	(68,894,857)
2007	Medical & Health	186,391,688	170,373,821	16,017,867
2008	Agriculture & Resources	65,800,808	41,922,310	23,878,498
2009	Works & Housing	104,077,423	78,082,242	25,995,181
2010	Traditional Office	85,600,000	94,058,742	(8,458,742)
2011	Social & Comm. Dev.	<u>104,618,306</u>	<u>98,826,357</u>	<u>5,791,949</u>
Total Recurrent Expenditure		<u>1,738,648,571</u>	<u>1,506,834,962</u>	<u>231,813,609</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	46,300,000	1,000,000	45,300,000
5001-05	Social Sector	58,659,170	55,674,164	2,985,006
6001-04	Area Development	68,898,197	23,903,941	44,994,256
7001-03	Administrative Sector	483,655,022	394,191,058	89,463,964
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>657,512,389</u>	<u>474,769,163</u>	<u>182,743,226</u>
Total & Capital Expenditure		<u>2,396,160,960</u>	<u>1,981,604,125</u>	<u>414,556,835</u>

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand		
Cash at Bank		
Mainstreet Bank (Doma)	4,428	4,428
Union Bank Plc (Main)	750,195	525,036
Zenith Bank Plc (Doma)	22,051	22,051
Unity Bank Plc (Salary)	-	1,301,026
First Bank Plc (Doma)	381	381
Saving & Loans (Over head)	46,304	221,229
Saving & Loans (Revenue)	10,971	437,705
Fidelity Bank (Doma)	<u>43,784</u>	<u>43,784</u>
	<u>878,114</u>	<u>2,550,640</u>
<u>Advances</u>		
Personal Advances	10,390,806	11,975,690
Others	<u>45,600</u>	<u>45,600</u>
	<u>10,436,406</u>	<u>11,121,290</u>
<u>Deposits</u>		
State Government	27,779,200	30,294,200
Federal Government	(2,297,728)	18,902,921
Others	<u>7,438,146</u>	<u>4,535,531</u>
Loans	<u>32,919,618</u>	<u>53,732,65</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	1,999,454,749	1,992,911,357
Deduct Total Expenditure	<u>(1,981,604,125)</u>	<u>(1,994,757,453)</u>
	17,850,624	(1,846,078)

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	P. A. Y. E	857,560	9,425,284	9,425,284	857,560
D/2	10% RETENTION	3,063,122	-	-	3,063,122
D/3	5% GOVT. TAX	26,779,140	4,090,484	4,090,484	26,779,140
D/4	Advances Other L.G	228,857	-	-	228,857
D/5	N.U.L.G.E	9,296	3,395,793	3,395,793	9,296
D/6	M.H.W.U	51,596	1,129,969	1,129,969	51,596
D/7	8% C.P.S	85,182	12,065,107	12,065,107	85,182
D/8	15% W.H.T	1,076,922	-	-	1,076,922
D/9	5% VAT	17,825,998	25,291,132	4,090,483	(3,374,651)
D/10	SOCIAL SECURITY	-	2,128,000	2,128,000	-
D/11	10% CONTRIBUTIONS	-	1,999,279	1,999,279	-
D/12	D.R.F.	142,500	-	-	142,500
D/13	TRACTORS	2,515,000	-	-	2,515,000
D/14	OVER DEDUCTION	102,762	-	-	102,762
D/15	UNDER PAYMENTS	60,962	-	-	60,962
D/16	ALIYU FADA	139,479	-	-	139,479
D/17	GAMBO MUAZU	32,187	-	-	32,187
D/18	IBRAHIM SHEHU	58,338	-	-	58,338
D/19	SANI BADAMASI	8,154	-	-	8,154
D/20	AINA'U IBRAHIM	572	-	-	572
D/21	HASSAN SABU'U	572	-	-	572
D/22	GALADIMA FAWA	4,578	-	-	4,578
D/23	MUNTAKA ABUBAKAR	572	-	-	572
D/24	SHEHU ABBAS	60,083	-	-	60,083
D/25	SHEHU ALIYU	64,375	-	-	64,375
D/26	BASIRU GARBA	3,433	-	-	3,433
D/27	MURTALA MUHD	3,433	-	-	3,433
D/28	KABIRU BUBA	8,584	-	-	8,584
D/29	UMAR HAMZA	64,299	-	-	64,299
D/30	YAKUBU SANI	64,537	-	-	64,537

D/31	AHMED IGUDU	5,365	-	-	5,365
D/32	USMAN HARUNA	2,289	-	-	2,289
D/33	NURA B. YARIMA	65,575	-	-	65,575
D/34	ALI ZUBAIRU	53,161	-	-	53,161
D/35	BABANGIDA MUSA	25,750	-	-	25,750
D/36	DANLAMI HARDO	55,792	-	-	55,792
D/37	GARBA IBRAHIM	15,502	-	-	15,502
D/38	AHMED GARBA	8,583	-	-	8,583
D/39	HARUNA ADAMU	37,552	-	-	37,552
D/40	IBRAHIM SHEHU	37,552	-	-	37,552
D/41	MUHD SANI	37,883	-	32,472	70,355
D/42	ABDULLAHI M. BAB	35,466	-	30,041	65,507
D/43	MUTARI SANI	25,750	-	25,750	51,500
D/44	SANI GARBA GUMEL	1,144	-	6,867	8,011
D/45	Habu Yahaya Kwalam	4,444	-	26,667	31,111
D/46	SA'ADU BAFFA	2,861	-	17,167	20,028
D/47	SAIDU GALADIMA	5,889	-	35,333	41,222
D/48	SANI AYUBA	-	-	64,3755	64,3755
D/49	YAKUBU BALA	-	-	17,167	17,167
D/50	MAGAJI YUSUF	-	-	25,750	25,750
D/51	GARBA A. ISYAKU	-	-	25,630	25,630
D/52	UMAR BABANDI	-	-	3,433	3,433
D/53	ADAMU H. UMAR	-	-	11,444	11,444
D/54	BALA UMAR	-	-	1,144	1,144
TOTAL		53,732,652	59,525,048	38,712,014	32,919,618

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

BABURA LOCAL GOVERNMENT COUNCIL

BABURA LOCAL GOVERNMENT COUNCIL

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BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	RANK	WARD
1.	Hon. Tijjani Adamu	Councilor	Babura
2.	Hon.Uzairu A. Sa'idu	“	Dorawa
3.	Hon.Iliyasu Bala	“	Kanya
4.	Hon. Rabbilu Uzairu	“	Garu
5.	Hon.Tijjani Abdullahi	“	Insharuwa
6.	Hon. Habu Mohammed	“	Gasakoli
7.	Hon. Gambo Musa	“	Takwasa
8.	Hon.Habu Tata	“	Kuzumzumi
9.	Hon.Mohammed Mohammed	“	Jigawa
10.	Hon. Bashari Bayero	Council Leader	Kyambo
11.	Hon. Isah Ubale Batali	Deputy Leader	Batali

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Aminu Ahmed	Chairman
2.	Sha'adu Adamu	V/Chairman
3.	Sha'aibu Adamu G/ganta	Secretary
4.	Ibrahim S/Fulani	Councilor Works & Housing
5.	Aliyu Yusuf Damfa	Councilor com. & Social Development
6.	Usaini Lurwan Girdo	Councilor Revenue
7.	Yusuf Adamu Babura	Councilor Protovol & Media
8.	Idris Kuzum Zumi	Councilor Agriculture
9.	Mansur Danladi Kanya	Councilor Education
10.	Haj. Ladi Umar	Councilor Medical & Health

MANAGEMENT STAFF

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

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	2,199,508,567
Expenditure	<u>(2,214,396,927)</u>
Surplus/(Deficit)	<u> (14,888,360) </u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Babura Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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

- iii. The books of account had been properly kept.
- iv. The financial statements referred to above which are in agreement with the books of accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	296,484	1,151,548
Investment	2	-	-
Advances	3	<u>5,369,250</u>	<u>6,067,762</u>
Total Assets		<u>5,665,734</u>	<u>7,219,310</u>
<u>LESS LIABILITIES</u>			
Deposits	4	59,948,745	75,189,208
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>59,948,745</u>	<u>75,189,208</u>
		<u>(54,283,011)</u>	<u>67,969,898</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(67,969,898)	10,404,467
SURPLUS/ (Deficit) for the year		<u>13,686,887</u>	<u>7,070,296</u>
		<u>(54,283,011)</u>	<u>(67,969,898)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	12,343,004	13,244,975
Statutory Allocation	<u>2,044,131,960</u>	<u>2,186,263,592</u>
Total Revenue	<u>2,056,474,964</u>	<u>2,199,508,567</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,668,535,037	1,828,068,764
Capital expenditure	<u>374,253,040</u>	<u>386,328,163</u>
Total expenditure	<u>2,042,788,077</u>	<u>2,214,396,927</u>
Surplus/(Deficit) for the year	<u>13,686,887</u>	<u>(14,888,360)</u>

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	-	-
1003	Local licences & fees	2,958,687	6,866,156
1004	Earnings from comm. & Undertaking	4,306,537	4,373,285
1005	Rent L.G Properties	289,000	1,385,000
1006	Interest & Dividend	-	227,984
1007	Grants	-	-
1008	Miscellaneous	4,788,780	392,550
1009	Statutory Allocations	<u>1,820,040,028</u>	<u>1,817,257,867</u>
		<u>1,832,383,03</u>	<u>1,830,502,842</u>

CAPITAL REVENUE

3001	Internal Sources	171,868,972	369,005,725
3002	External Sources	-	-
3003	Grants	52,222,960	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>224,091,932</u>	<u>369,005,725</u>
	Total Recurrent/Capital Revenue	<u>2,056,474,964</u>	<u>2,199,508,567</u>

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	33,815,743	48,152,292
2002	office of the Secretary	107,345,688	107,577,364
2003	The Council	31,688,393	64,474,735
2004	Personal Management	90,412,156	96,901,275
2005	Finance & Supply	219,411,344	236,657,087
2006	Education	659,518,729	655,059,024
2007	Medical & Health	203,790,688	235,712,276
2008	Agriculture & Nat. Res.	56,643,750	68,214,442
2009	works & Housing	73,918,529	102,739,171
2010	Traditional Office Holders	114,502,613	109,063,528
2011	social & Comm. Development	<u>77,487,404</u>	<u>103,517,570</u>
Total Recurrent Expenditure		<u>1,668,535,037</u>	<u>1,828,068,764</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	-	34,160,260
5001-05	Social Sector	43,969,608	11,304,000
6001-04	Area Development Sector	14,758,368	33,037,530
7001-03	Administrative Sector	315,525,064	307,027,823
8001	Loan Repayment/Interest	-	798,500
Total Capital Expenditure		<u>374,253,040</u>	<u>386,328,163</u>
Total & Capital Expenditure		<u>2,042,788,077</u>	<u>2,214,396,927</u>

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	200,000	-	(200,000)
1002	Rates	-	-	-
1003	Local Licences & fees	6,716,000	2,958,687	(3,757,313)
1004	Comm. Undertaking	6,000,000	4,306,537	(1,693,463)
1005	Rent on L.G Properties	2,000,000	289,000	(1,711,000)
1006	Interest & Dividend	1,100,000	-	(1,100,000)
1007	Grants	-	-	-
1008	Miscellaneous	350,000	4,788,780	4,438,780
1009	Statutory Allocation	<u>1,913,408,028</u>	<u>1,820,040,028</u>	<u>(93,368,000)</u>
Total Recurrent Revenue		<u>1,929,774,028</u>	<u>1,832,383,032</u>	<u>(97,390,996)</u>

CAPITAL REVENUE

3001	Internal Sources	394,311,404	171,868,972	222,442,432
3002	External Sources	-	-	-
3003	Grants	171,880,270	52,222,960	119,657,310
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>566,191,674</u>	<u>224,091,932</u>	<u>(342,099,742)</u>
Total Recurrent/Capital Revenue		<u>2,495,965,702</u>	<u>2,056,474,964</u>	<u>(439,499,738)</u>

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	65,235,068	33,815,743	31,419,325
2002	Office of the Secretary	88,832,020	107,345,688	(18,513,668)
2003	The Council	52,255,803	31,688,393	20,567,410
2004	Personal Management	110,824,430	90,412,156	20,412,274
2005	Finance & Supply	301,584,674	219,411,344	82,173,330
2006	Education	601,157,880	659,518,729	(58,360,849)
2007	Medical & Health	228,735,490	203,790,688	24,944,802
2008	Agriculture & Resources	70,358,895	56,643,750	13,715,145
2009	Works & Housing	110,831,111	73,918,529	36,912,582
2010	Traditional Office	80,000,000	114,502,613	(34,502,613)
2011	Social & Comm. Dev.	<u>91,847,208</u>	<u>77,487,404</u>	<u>14,359,804</u>
Total Recurrent Expenditure		<u>1,801,662,579</u>	<u>1,668,535,037</u>	<u>133,127,542</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	36,700,000	-	36,700,000
5001-05	Social Sector	176,791,270	43,969,608	132,821,662
6001-04	Area Development	31,600,000	14,758,368	16,841,632
7001-03	Administrative Sector	441,316,602	315,525,064	125,791,538
8001	Loan Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure		<u>686,407,872</u>	<u>374,253,040</u>	<u>312,154,832</u>
Total & Capital Expenditure		<u>2,488,070,451</u>	<u>2,042,788,077</u>	<u>445,282,374</u>

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand		
Cash at Bank		
Acces Bank Plc (Domant)	52,062	52,062
Microfinance B. (Revenue)	-	11,891
Microfinance B. (Tractors)	-	6,346
Microfinance B., Babura	-	20,389
Union Bank Plc (Project)	44,574	1,018,727
Acces Bank (Domant)	19,477	19,477
Union Bank Plc (Project)	-	22,656
Zenith Bank (Main)	33,150	-
Zenith Bank (Over Head)	108,859	-
Zenith Bank (Personal)	<u>38,362</u>	<u>-</u>
	<u>296,484</u>	<u>1,151,548</u>
<u>Advances</u>		
Personal Advances	5,369,250	6,067,762
Others	<u>-</u>	<u>-</u>
	<u>5,369,250</u>	<u>6,067,762</u>
<u>Deposits</u>		
State Government	41,105,032	43,397,032
Federal Government	9,537,297	25,181,476
Others	<u>9,306,416</u>	<u>6,610,700</u>
Loans	<u>59,948,745</u>	<u>75,189,208</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	2,056,474,964	2,199,508,567
Deduct Total Expenditure	<u>(2,042,788,077)</u>	<u>(2,214,396,927)</u>
	13,686,887	(14,888,360)

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	P. A. Y. E	973,468	11,201,495	11,201,495	973,468
D/2	N.U.L.G.E	36,476	5,170,629	5,170,629	36,476
D/3	M.H.W.U	1,497,896	1,650,662	1,650,662	1,497,896
D/4	5% VAT	24,110,194	15,866,918	15,866,918	24,110,194
D/5	8% C.P.S.	3,821,678	18,474,914	18,474,914	3,821,678
D/6	5% GOVT. TAX	36,309,886	-	-	36,309,886
D/7	10% RETENTION	3,112,065	-	-	3,112,065
D/8	PARTY CONTRIBUTION	1,964,263	2,081,735	2,081,735	1,964,263
D/9	DISABLES	-	2,128,000	2,128,000	-
D/10	HASKE YAMMA	372,500	-	-	372,500
D/11	DABAWA B. MILLET	1,098,000	-	-	1,098,000
D/12	K/YAMMA SESAME	124,500	-	-	124,500
D/13	K/GABAS SESAME	324,500	-	-	324,500
D/14	K/AREWA SESAME	372,500	-	-	372,500
D/15	WITHOLDING TAX	1,071,282	-	-	1,071,282
D/16	NUCSSASW	-	38,591	38,591	-
D/17	SANI DAHIRU	-	-	38,625	38,625
D/18	SURAJO ADO SULE	-	-	21,840	21,840
D/19	HARUNA LAWAN RONI	-	-	51,372	51,372
D/20	HABIBU MUAZU GARKI	-	-	99,138	99,138
D/21	MUHAMMAD BARIMI	-	-	38,625	38,625
D/22	AYUBA ZAKAR	-	-	77,058	77,058
D/23	DAHIRU GARBA	-	-	77,058	77,058
	TOTAL	75,189,208	56,612,944	41,372,481	59,948,745

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

MALAM - MADORI LOCAL GOVERNMENT COUNCIL

MALAM-MADORI LOCAL GOVERNMENT COUNCIL

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MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES		WARD
1.	Usman Aliyu	“	G/Gabas
2.	Isyaku Suleman	“	M/Madori
3.	Muhammad Bulama	“	Shayya
4.	Ado Salisu	“	Toni Kutara
5.	Sha’aibu Abdullahi	“	Mairakumi
6.	Bala Liman	“	Makkaddari
7.	Isah Sale Akurya	“	Fateka
8.	Hassan Also	“	Arki
9.	Sunusi Muhammad	“	Tagwaro
10.	Abdurahaman Abdullahi	“	Dunari
11.	Sale Bulama	“	Tashena

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Alh. Baffa Maigari	Chairman
2.	Alh. Ahmad Mairakumi	V/Chairman
3.	Alh. Zakar Ibrahim	Secretary
4.	Bello Galidama	Supervisory Councilor Education
5.	Garba Salisu	Supervisory Councilor Agric
6.	Sani Aliyu N.	Supervisory Councilor Health
7.	Sule Hamza	Supervisory Councilor Planning
8.	Zakar Hamza	Supervisory Councilor Social
9.	Hassan Isah	Supervisory Councilor Works & Housing
10.	Idris Ubale	Supervisory Councilor Revenue
11.	A.M. Kadime	Special Adviser on Politics
12.	Bashir Sulaiman	Special Adviser Security
13.	Alhaji Muhammad Gurgu	Special Adviser Disables

MANAGEMENT STAFF

1.	Muhammad Lawan Abdu	Director Personnel Management
2.	Ahmad Nasoro	Director Planning, Research & Statistics
3.	Balarabe Isah Kiyawa	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,934,261,450
Expenditure	<u>(1,937,827,054)</u>
Surplus/(Deficit)	<u> (3,565,604)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Malam - Madori Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014 N	2013 N
<u>LIQUID ASSET</u>	1	19,743,027	15,268,040
Investment	2	-	-
Advances	3	<u>7,780,227</u>	<u>12,014,866</u>
Total Assets		<u>27,523,254</u>	<u>27,282,906</u>
<u>LESS LIABILITIES</u>			
Deposits	4	43,992,825	41,850,580
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>43,992,825</u>	<u>41,850,580</u>
		<u>(16,469,571)</u>	<u>(14,567,674)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		(14,567,674)	(11,002,070)
SURPLUS/ (Deficit) for the year		<u>(1,901,897)</u>	<u>(3,565,604)</u>
		<u>(16,469,571)</u>	<u>(14,567,674)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	15,961,634	3,487,717
Statutory Allocation	<u>1,805,469,946</u>	<u>1,930,773,733</u>
Total Revenue	<u>1,821,431,580</u>	<u>1,934,261,450</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,425,562,922	1,617,940
Capital expenditure	<u>397,770,555</u>	<u>320,256,114</u>
Total expenditure	<u>1,823,333,477</u>	<u>1,937,827,054</u>
Surplus/(Deficit) for the year	<u>(1,091,897)</u>	<u>(3,565,604)</u>

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	-
1002	Rate	1,040,000	3,893,400
1003	Local licences & fees	11,201,937	18,696,669
1004	Earnings from comm. & Undertaking	1,703,660	7,206,368
1005	Rent L.G Properties	-	828,000
1006	Interest & Dividend	68,739	-
1007	Grants	-	-
1008	Miscellaneous	1,947,298	335,660
1009	Statutory Allocations	<u>1,733,187,665</u>	<u>1,872,549,539</u>
		<u>1,749,149,299</u>	<u>1,904,267,070</u>

CAPITAL REVENUE

3001	Internal Sources	72,282,281	317,806,534
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>-</u>	<u>317,806,534</u>
	Total Recurrent/Capital Revenue	<u>1,821,431,580</u>	<u>1,934,261,450</u>

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	18,889,536	42,857,612
2002	office of the Secretary	10,150,189	15,899,633
2003	The Council	9,582,088	50,884,733
2004	Personal Management	106,298,398	139,465,937
2005	Finance & Supply	154,610,599	183,532,195
2006	Education	734,309,417	718,653,309
2007	Medical & Health	151,996,925	184,036,229
2008	Agriculture & Nat. Res.	37,988,717	42,483,584
2009	works & Housing	47,651,429	51,798,301
2010	Traditional Office Holders	84,369,304	97,916,282
2011	social & Comm. Development	<u>69,716,320</u>	<u>90,043,125</u>
Total Recurrent Expenditure		<u>1,425,562,922</u>	<u>1,617,570,940</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	5,610,520	7,561,650
5001-05	Social Sector	33,747,722	28,888,136
6001-04	Area Development Sector	39,699,547	3,879,600
7001-03	Administrative Sector	318,712,766	279,926,728
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>397,770,555</u>	<u>320,250,114</u>
Total & Capital Expenditure		<u>1,823,333,477</u>	<u>1,937,827,054</u>

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	500,000	-	(500,000)
1002	Rates	700,000	1,040,000	340,000
1003	Local Licences & fees	7,015,000	11,201,937	4,186,937
1004	Comm. Undertaking	1,000,000	1,703,660	703,660
1005	Rent on L.G Properties	-	-	-
1006	Interest & Dividend	590,000	68,739	(521,261)
1007	Grants	-	-	-
1008	Miscellaneous	650,000	1,947,298	1,297,298
1009	Statutory Allocation	<u>1,909,164,657</u>	<u>1,788,187,665</u>	<u>(175,976,992)</u>
Total Recurrent Revenue		<u>1,919,619,657</u>	<u>1,749,149,299</u>	<u>(170,470,358)</u>

CAPITAL REVENUE

3001	Internal Sources	391,674,110	72,282,281	(319,391,829)
3002	External Sources	-	-	-
3003	Grants	367,722,988	-	(367,722,988)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>759,397,098</u>	<u>72,282,281</u>	<u>(687,114,817)</u>
Total Recurrent/Capital Revenue		<u>2,679,016,755</u>	<u>1,821,431,580</u>	<u>(857,585,175)</u>

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	59,128,698	18,889,536	40,239,162
2002	Office of the Secretary	22,198,396	10,150,189	12,048,207
2003	The Council	52,400,220	9,582,088	42,818,132
2004	Personal Management	110,225,928	106,298,398	3,927,530
2005	Finance & Supply	268,759,463	154,610,599	114,148,864
2006	Education	653,157,880	734,309,417	(81,151,537)
2007	Medical & Health	172,077,547	151,996,925	20,080,622
2008	Agriculture & Resources	41,990,241	37,988,717	4,001,524
2009	Works & Housing	60,596,694	47,651,429	12,945,265
2010	Traditional Office	87,000,000	84,369,304	2,630,696
2011	Social & Comm. Dev.	<u>93,540,541</u>	<u>69,716,320</u>	<u>23,824,221</u>
Total Recurrent Expenditure		<u>1,621,075,608</u>	<u>1,425,562,922</u>	<u>195,512,686</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	136,441,024	5,610,520	130,800,504
5001-05	Social Sector	192,963,120	33,747,722	159,215,398
6001-04	Area Development	103,659,443	39,699,547	63,959,896
7001-03	Administrative Sector	519,291,538	318,712,766	200,578,772
8001	Loan Repayment/Interest	<u>1,075,563</u>	<u>-</u>	<u>1,075,563</u>
Total Capital Expenditure		<u>953,400,688</u>	<u>397,770,555</u>	<u>555,630,133</u>
Total & Capital Expenditure		<u>2,574,476,296</u>	<u>1,823,333,477</u>	<u>751,142,819</u>

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand	-	57,604
Cash at Bank	-	-
Union Bank	19,382,521	14,951,668
Union Bank Plc	150,140	42,706
Unity Bank Plc	44,768	44,635
Union Bank Plc	59,043	136,470
Access Bank Plc	5,172	5,172
U.B.A. Bank	21,684	29,785
U.B.A. Bank Plc	48,234	-
U.B.A. Bank Plc	6,810	-
U.B.A. Bank Plc	6,661	-
U.B.A. Bank Plc	<u>17,994</u>	<u>-</u>
	<u>19,743,027</u>	<u>15,268,040</u>
<u>Advances</u>		
Personal Advances	13,082,448	6,039,418
Others		<u>5,975,448</u>
		<u>12,014,866</u>
<u>Deposits</u>		
State Government	22,251,698	20,840,565
Federal Government	3,782,700	15,173,296
Others	<u>17,958,427</u>	<u>5,836,719</u>
Loans	<u>43,992,825</u>	<u>41,850,580</u>
<u>Banks Overdraft</u>		
<u>Surplus and Deficits</u>		
Total Revenue	1,821,431,580	1,934,261,450
Deduct Total Expenditure	<u>(1,823,333,477)</u>	<u>(1,937,827,054)</u>
	(1,091,897)	(3,565,604)

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	P. A. Y. E	1,816,403	6,630,198	6,630,198	1,816,403
D/2	N.U.L.G.E	797,409	3,323,13	3,323,13	797,409
D/3	M.H.W.U	60,134	778,019	778,019	60,134
D/4	8% C.P.S.	1,055,005	10,589,870	10,589,870	1,055,005
D/5	5% VAT	15,173,296	17,886,251	6,495,655	3,782,700
D/6	5% GOVT. TAX	13,201,094	-	6,179,196	19,380,290
D/7	DEVELOPMENT	1,563	1,563	-	-
D/8	RETENTION	1,592,155	-	6,737,128	8,329,283
D/9	PARTY CONTRIBUTION	304,282	524,243	524,243	304,282
D/10	SOCIAL SECURITY	-	3,192,000	3,192,000	-
D/11	ISA MAIGORO	142,826	-	-	142,826
D/12	BAFFA MAIGARI	1,130,000	-	-	1,130,000
D/13	YAHAYA A. HAMID	876,500	-	-	876,500
D/14	SHUAIBU K/DILA	830,000	-	-	830,000
D/15	YA'U ABDULLAHI	1,930,000	-	-	1,930,000
D/16	ABBA MUHAMMAD	2,000,000	-	-	2,000,000
D/17	KAZAURE L.G.	100,494	-	-	100,494
D/18	GARBA U. BAITA	47,208	-	-	47,208
D/19	HASSAN IBRAHIM	42,917	-	47,208	90,125
D/20	AHMED GARBA	17,166	-	-	17,166
D/21	MUHAMMAD B. UMAR	53,645	-	-	53,645
D/22	HASSAN ABDULKADIR	64,375	-	-	64,375
D/23	MUHD ISA HAMZA	51,500	-	-	51,500
D/24	ISAYAKU MUHD	34,371	-	-	34,371
D/25	SANI LAWAN RONI	34,333	-	-	34,333
D/26	USMAN GANA D.GINSA	40,056	-	13,733	53,789
D/27	MUSA UMAR	37,552	-	-	37,552
D/28	MUHD HASSAN	10,728	-	-	10,728
D/29	BALARABE ISA K.YAWA	30,042	-	51,500	81,542
D/30	LAWAN DANGAMBO	14,533	-	29,067	43,600

D/31	ABDU USMAN DIGINSA	30,751	-	48,323	79,074
D/32	SANI HARUNA	45,155	-	77,408	122,563
D/33	UMAR MUHD KAZAURE	37,552	-	64,375	101,927
D/34	MASA'UD DANINKA	25,833	-	-	25,833
D/35	ABDU ILU	37,548	-	59,044	96,592
D/36	UMAR BALA	1,144	-	-	1,144
D/37	SAIDU HALADU GALADI	4,292	-	25,751	30,043
D/38	MUHD SALE YALAWA	6,867	-	41,200	48,067
D/39	ABDULLAHI A. LALAI	7,144	-	42,867	50,011
D/40	BASHIR UMAR MUHD	4,711	-	-	4,711
D/41	HUSSAIN SALEH	6,438	-	35,406	41,844
D/42	ISMAILA YUSUF	6,438	-	-	6,438
D/43	HASSAN ABDULKADIR	4,292	-	51,500	51,500
D/44	HASSAN KWARI	-	-	35,406	35,406
D/45	MUHD ABDULLAHI UBA	-	-	31,472	31,472
D/46	SALEH MUAZU GAMAF	-	-	12,875	12,875
D/47	MAGAJI IBRAHIM	-	-	51,500	51,500
D/48	GARBA A. BAGANA	-	-	35,406	35,406
D/49	GAMBO SULAIMAN	-	-	6,867	6,867
	TOTAL	41,707,752	42,925,279	45,210,352	43,992,825

MALAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	SHEHU SHEHU	600,000	-	-	600,000
D/2	TUKUR TAFIDA	2,000,000	-	-	2,000,000
D/3	SHEHU SHEHU	370,000	-	-	370,000
D/4	BASHIR MOHD	500,000	-	-	500,000
D/5	BASHIR MOHD	500,000	-	-	500,000
D/6	ZUBAIRU ABDULLAHI	500,000	-	-	500,000
D/7	BASHIR YUSIF	1,505,448	-	-	1,505,448
D/8	MAS'UD DANINKA	-	2,500,000	2,500,000	-
D/9	ALH. ZUBAIRU	-	1,000,000	-	1,000,000
D/10	SANI HARUNA	-	700,000	700,000	-
D/11	ABDU ILU	-	1,000,000	1,000,000	-
D/12	ABDU ILU	-	500,000	500,000	-
D/13	ALI ZUBAIRU	-	1,200,000	1,200,000	-
D/14	SANI HARUNA	-	800,000	800,000	-
D/15	SANI HARUNA	-	500,000	500,000	-
D/16	ABDU ILU	-	1,000,000	1,000,000	-
D/17	SANI HARUNA	-	500,000	500,000	-
D/18	SALISU AMINU	-	2,750,000	-	2,750,000
D/19	ALI ZUBAIRU	-	150,000	-	150,000
D/20	ALI ZUBAIRU	-	4,412,000	4,412,000	-
D/21	ALI ZUBAIRU	-	3,309,390	3,309,390	-
D/22	SANI HARUNA	-	1,500,000	1,500,000	-
D/23	SANI HARUNA	-	3,000,000	3,000,000	-
D/24	SALISU YA'U	-	100,000	100,000	-
D/25	HABU Z. GARBA	-	3,207,000	-	3,207,000
D/26	ALI ZUBAIRU	-	1,600,000	1,600,000	-
	TOTAL	5,975,448	29,728,390	22,621,390	13,082,448

JAGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2014**

MIGA LOCAL GOVERNMENT COUNCIL

MIGA LOCAL GOVERNMENT COUNCIL

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MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

S/N	NAMES	RANK	WARD
1.	Abdullahi Idirs	Speaker	Koya
2.	M.H. Idris	D/Speaker	Hantsu
3.	Adamu Shuaibu	Member	Zareku
4.	A. Yau Garbau	“	Garbdu
5.	Nsdsllsh Adamu D/Gyatin	“	Dangyatin
6.	Yahaya Muhd Yanduna	“	Yanduna
7.	Muhd S. Mallam	“	S/Gari
8.	Hanza Abubakar	“	Miga
9.	Shehu Aloma`	“	Tsakuwawa
10.	Isyaku Shuaibu	“	Sansani

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2014

1.	Samaila Isyaku Dangyatin	Chairman
2.	Muhd Sabiu Miga	V/Chairman
3.	Zakari Yau Garba	Secretary
4.	Ali Tsagaiwa	Supervisory Councilor Education
5.	Yusuf Uba	Supervisory Councilor Agriculture
6.	Yusuf Haruna	Supervisory Councilor Medical
7.	Jafaru Rabilhu	Special Adviser Works
8.	Abu Sule	Supervisory Councilor Community
9.	Kawu Magaji	Supervisory Councilor Planning
10.	Muhammad Maje	Supervisory Councilor Revenue

MANAGEMENT STAFF

1.	Halilu Tijjani	Director Personnel Management
2.	Ali Alkali	Director Planning, Research & Statistics
3.	Aliyu Baban Yaya	Treasurer

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

CHAIRMAN'S REPORT

I have the pleasure of submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2014

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:

	2014
	₦
Income	1,709,382,698
Expenditure	<u>(1,689,822,488)</u>
Surplus/(Deficit)	<u>19,560,210</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated.

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 2014.

Thank You.

CHAIRMAN

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

AUDITOR'S REPORT

We have audited the statement of Assets and Liabilities of Miga Local Government Council of Jigawa State as at 31st December, 2014 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 are responsible for the preparation of financial statements. It is our responsibility to form an independence 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 generality accepted auditing standards. An audit includes examination of 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 out audit so as to obtain all the information and explanations we consider 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 accounts give a true and fair view of the statement of affairs as at 31st December, 2014 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)

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENTS OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2014

The following are the significant accounting 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 not received at the end of fiscal year.

b) INTERNALLY GENERATED REVENUE

This s purely on "Cash Basis" Only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

Capital commitments where applicable are stated as a 'Note' to the accounts.

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE STATEMENT
OF ASSETS AND LIABILITIES AS AT DECEMBER, 2014

ASSET EMPLOYED	NOTES	2014	2013
		N	N
<u>LIQUID ASSET</u>	1	23,078,059	19,293,153
Investment	2	-	-
Advances	3	<u>30,186,766</u>	<u>35,683,650</u>
Total Assets		<u>53,264,825</u>	<u>54,976,803</u>
<u>LESS LIABILITIES</u>			
Deposits	4	39,322,697	42,539,294
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>39,322,697</u>	<u>42,539,294</u>
		<u>13,942,128</u>	<u>12,437,509</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Funds B/F		12,437,509	(7,122,701)
SURPLUS/ (Deficit) for the year		<u>1,504,619</u>	<u>19,560,210</u>
		<u>13,942,128</u>	<u>12,437,509</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST
DECEMBER. 2014

REVENUE	2014	2013
	N	N
Internally generated Revenue	10,625,018	16,931,225
Statutory Allocation	<u>1,582,745,261</u>	<u>1,692,451,473</u>
Total Revenue	<u>1,593,370,279</u>	<u>1,709,382,698</u>
 <u>EXPENDITURE</u>		
Recurrent expenditure	1,123,181,697	1,288,093,383
Capital expenditure	<u>468,683,963</u>	<u>401,729,105</u>
Total expenditure	<u>1,591,865,660</u>	<u>1,689,822,488</u>
Surplus/(Deficit) for the year	<u>1,504,619</u>	<u>19,560,210</u>

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST
DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	2014	2013
1001	Taxes	-	200,000
1002	Rate	900,000	170,000
1003	Local licences & fees	6,170,018	9,492,804
1004	Earnings from comm. & Undertaking	1,521,000	1,872,485
1005	Rent L.G Properties	2,034,000	845,000
1006	Interest & Dividend	-	244,000
1007	Grants	-	-
1008	Miscellaneous	506,905	4,106,936
1009	Statutory Allocations	<u>1,461,781,127</u>	<u>1,377,085,430</u>
		<u>1,472,406,145</u>	<u>1,394,016,655</u>

CAPITAL REVENUE

3001	Internal Sources	82,742,350	285,073,851
3002	External Sources	-	-
3003	Grants	38,221,784	30,292,192
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>20,964,134</u>	<u>315,366,043</u>
	Total Recurrent/Capital Revenue	<u>1,593,370,279</u>	<u>1,709,382,698</u>

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF REC. & CAP. EXPENDITURES FOR THE YEAR ENDED
31ST DECEMBER, 2014

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2014	2013
2001	Office of the Chairman	53,312,261	43,937,349
2002	office of the Secretary	26,508,802	41,096,866
2003	The Council	41,505,702	40,618,875
2004	Personal Management	113,735,317	150,471,170
2005	Finance & Supply	130,589,228	163,339,354
2006	Education	322,127,859	335,064,010
2007	Medical & Health	128,242,298	142,161,065
2008	Agriculture & Nat. Res.	51,811,815	54,855,215
2009	works & Housing	83,519,903	105,395,309
2010	Traditional Office Holders	77,601,436	88,668,747
2011	social & Comm. Development	<u>94,227,076</u>	<u>122,485,423</u>
Total Recurrent Expenditure		<u>1,123,181,697</u>	<u>1,288,093,383</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	10,761,723	62,261,022
5001-05	Social Sector	56,613,070	74,468,249
6001-04	Area Development Sector	35,385,010	51,702,818
7001-03	Administrative Sector	365,924,160	213,297,016
8001	Loan Repayment/Interest	-	-
Total Capital Expenditure		<u>468,683,963</u>	<u>401,729,105</u>
Total & Capital Expenditure		<u>1,591,865,660</u>	<u>1,689,822,488</u>

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

RECURRENT REVENUE

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	500,000	-	(500,000)
1002	Rates	200,000	900,000	700,000
1003	Local Licences & fees	20,694,000	6,170,018	(14,523,982)
1004	Comm. Undertaking	1,020,000	1,521,000	501,000
1005	Rent on L.G Properties	1,550,000	2,034,000	484,000
1006	Interest & Dividend	700,000	-	(700,000)
1007	Grants	-	-	-
1008	Miscellaneous	390,000	506,905	116,905
1009	Statutory Allocation	<u>1,299,804,023</u>	<u>1,461,781,127</u>	<u>1,61,977,104</u>
Total Recurrent Revenue		<u>1,324,858,023</u>	<u>1,472,406,145</u>	<u>147,548,122</u>

CAPITAL REVENUE

3001	Internal Sources	339,982,173	82,742,350	(257,239,823)
3002	External Sources	-	-	-
3003	Grants	185,573,591	38,221,784	(147,351,807)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>525,555,764</u>	<u>120,964,134</u>	<u>(404,591,630)</u>
Total Recurrent/Capital Revenue		<u>1,850,413,787</u>	<u>1,593,370,279</u>	<u>(257,043,508)</u>

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2014

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	61,576,450	53,312,261	8,264,189
2002	Office of the Secretary	33,587,963	26,508,802	7,079,161
2003	The Council	49,561,881	41,505,702	8,056,179
2004	Personal Management	94,179,578	113,735,317	(19,555,739)
2005	Finance & Supply	267,533,694	130,589,228	136,944,466
2006	Education	280,157,880	332,127,859	(41,969,979)
2007	Medical & Health	129,844,216	128,242,298	1,601,918
2008	Agriculture & Resources	39,979,970	51,811,815	(11,831,845)
2009	Works & Housing	92,080,852	83,519,903	8,560,949
2010	Traditional Office	85,000,000	77,601,436	7,398,564
2011	Social & Comm. Dev.	<u>93,032,322</u>	<u>94,227,076</u>	<u>(1,194,754)</u>
Total Recurrent Expenditure		<u>1,226,534,806</u>	<u>1,123,181,697</u>	<u>103,353,109</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	278,663,062	10,761,723	267,901,339
5001-05	Social Sector	273,411,772	56,613,070	216,798,702
6001-04	Area Development	145,334,936	35,385,010	109,949,926
7001-03	Administrative Sector	429,586,355	365,924,160	63,662,195
8001	Loan Repayment/Interest	-	-	-
Total Capital Expenditure		<u>1,126,996,125</u>	<u>468,683,963</u>	<u>658,312,162</u>
Total & Capital Expenditure		<u>2,353,530,931</u>	<u>1,591,865,660</u>	<u>761,665,271</u>

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2014

NOTES	2014 N	2013 N
1. <u>Liquid Assets</u>		
Cash Hand		
Cash at Bank		
Union Bank Plc	22,260,433	17,564,107
Unity Bank Plc	499,500	885,207
Unity Bank Plc	174,321	17,143
Unity Bank Plc	143,805	795,234
Unity Bank	<u>-</u>	<u>31,462</u>
	<u>23,078,059</u>	<u>19,293,153</u>
 <u>Advances</u>		
Personal Advances	6,753,120	8,175,004
Other Advances	<u>23,433,646</u>	<u>27,508,646</u>
	<u>30,186,760</u>	<u>35,683,650</u>
 <u>Deposits</u>		
State Government	17,576,075	17,576,975
Federal Government	<u>14,998,780</u>	<u>19,218,958</u>
Others	<u>6,747,842</u>	<u>5,744,261</u>
Loan	<u>39,322,697</u>	<u>42,539,294</u>
 <u>Banks Overdraft</u>		
 <u>Surplus and Deficits</u>		
Total Revenue	1,593,370,279	1,709,382,698
Deduct Total Expenditure	<u>(1,591,865,660)</u>	<u>(1,689,822,488)</u>
	1,504,619	19,560,210

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCE/DEPOSIT 31ST DECEMBER, 2014

HEAD	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING BAL.
D/1	P. A. Y. E	62,388	-	-	62,388
D/2	N.U.L.G.E	32,375	-	-	32,375
D/3	M.H.W.U	35,853	-	-	35,853
D/4	8% C.P.S	295,209	-	-	295,209
D/5	5% VAT	14,384,638	2,110,089	-	12,274,549
D/6	5% GOVT. TAX	17,218,478	-	-	17,218,478
D/7	15% WITHOLDING	4,834,320	2,110,089	-	2,724,231
D/8	RETENTION	4,389,705	-	-	4,389,705
D/9	LOAN	440,307	-	-	440,307
D/10	AMINU YUSUF	180,000	-	-	180,000
D/11	BASHARI HASSAN	38,625	-	-	38,625
D/12	ADAMU SULAIMAN	21,458	-	12,875	34,333
D/13	MAGAJI GARBA	-	-	59,115	59,115
D/14	GARBA ABDULKADIR	14,306	-	-	14,306
D/15	GARBA TURAKI	25,832	-	-	25,832
D/16	SALE HARUNA	38,628	-	-	38,628
D/17	TIJJANI MUHAMMAD	26,820	-	-	26,820
D/18	MUSA NA BABA	51,500	-	-	51,500
D/19	YUSUF TURAKI	25,801	-	-	25,801
D/20	YA'U MAIGARI	28,776	-	-	28,776
D/21	ALI MUHD ALKALI	37,954	-	-	37,954
D/22	BALARABE SAIDU	37,552	-	64,375	101,927
D/23	HAMISU RABI'U	84,583	-	-	84,583
D/24	MAGAJI SALE	7,750	-	-	7,750
D/25	MUSA ABDULKADIR	4,578	-	27,467	32,045
D/26	YUSUF TURAKI	187,532	-	-	187,532
D/27	ALIYU MADAKI	10,721	-	-	10,721
D/28	MAGAJI UMAR	17,167	-	-	17,167
D/29	SANI ABUBAKAR	6,438	-	-	6,438
D/30	RABIU HAMISU	-	-	51,496	51,496
D/31	MUHD MUNKAKA	-	-	34,333	34,333
D/32	USMAN MUHD KIGIN	-	-	47,208	47,208
D/33	ABUBAKAR ABDULLAHI	-	-	38,629	38,629
D/34	GALI GARBA AHMAD	-	-	260,943	260,943
D/35	LAWAN ABBA	-	-	27,468	27,468
D/36	MAGAJI SALEH MEDI	-	-	46,501	46,501
D/37	ALIYU MUHD	-	-	64,375	64,375
D/38	ALSOWADA DAYABU	-	-	34,333	34,333
D/39	IBRAHIM DODO GUMEL	-	-	64,375	64,375
D/40	HALILU TIJJANI	-	-	38,624	38,624
D/41	ALBASHIR UMAR	-	-	46,500	46,500
D/42	HARUNA UBA	-	-	47,197	47,197
D/43	ABDULKARIM SULAIMAN	-	-	37,767	37,767
	TOTAL	42,539,294	4,220,178	1,003,581	39,322,697