



JIGAWA STATE GOVERNMENT

REPORT ON THE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2013

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

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SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

LEGISLATIVE COUNCIL MEMBERS

	NAME	RANK	WARD
1.	Kabiru Habu Bula	Speaker	Shabaru
2.	Ibrahim Alhassan	Deputy Speaker	Yandamo
3.	Habu Bule T/tsaba	Councilor	Takatsaba
4.	Sule Mato	,,	Jeke
5.	Isah Musa	,,	Dangwanki
6.	Babandi Saidu D/yarda	,,	Sule Tankarka
7.	Muhammad Ahmed	,,	Danzomo
8.	Saidu Abdu	,,	Danladi
9.	Mas,udu Umar	,,	Albasu
10.	Muhammad Ibrahim	,,	Amanga

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

EXECUTIVE COUNCIL MEMBERS

- | | | |
|-----|------------------------------|-------------------------------|
| 1. | Alh Muhd Abdullahi Mujjitaba | Hon.Chairman |
| 2. | Ahmed Habu T/Tsaba | Vice Chairman |
| 3. | Ya'u Magaji Gizo | Secretary |
| 4. | Isa Yunusa | Sup. Councilor Works |
| 5. | Abdullahi Aliyu Shafta | Sup. Councilor Education |
| 6. | Abdullahi Uba Shabaru | Sup. Councilor Wash |
| 7. | Ubale Shaaibu Kuka | Sup. Councilor Agric |
| 8. | Biniya Usman Maifaru | Sup. Councilor Revenue |
| 9. | Salisu Badala Dangwanbe | Sup. Councilor DPRS |
| 10. | Aisha Abdullahi | Sup. Councilor Comm. / Social |
| 11. | Ahmad D/Zomo | Advisor on Security |
| 12. | Gambo Garba | Advisor on Political |
| 13. | Abdulsalamn Mayau | Advisor on Disable |

MANAGEMENT STAFF

- | | | |
|-----|------------------|-----------|
| 14. | Umar Mohammed | DPM |
| 15 | Isa Musa Shimali | DPRS |
| 16 | Dauldi Mohd | Treasurer |

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,914,343,505
Expenditure	<u>1,920,808,441</u>
Surplus/ (Deficit)	<u><u>(6,464,936)</u></u>

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN
SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Sule Tankarkar Local Government Council of Jigawa State as at 31st December, 2013 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 independent opinion, based on our audit, on those financial statements and to report our opinion to you.

BASIS OF OPINION

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

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

OUR OPINION

- i The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of accounts give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. BASIS OF ACCOUNTING

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

2. REVENUES GENERATION

a. GOVERNMENTS' SUBVENTIONS

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

b. INTERNALLY GENERATED REVENUE

This is purely on "Cash Basis" only

3. INTEREST INCOME

Interest income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure are stated at cost

5. CAPITAL COMMITMENTS

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

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	623,411	2,298,733
Investments	2	-	-
Advances	3	<u>29,817,255</u>	<u>26,892,303</u>
Total Assets		<u>30,440,666</u>	<u>29,191,036</u>
<u>LESS LIABILITIES</u>			
Deposits	4	31,374,445	23,056,408
Loans	5	-	-
Bank overdraft	6	<u>-</u>	<u>603,160</u>
Total Liabilities		<u>31,374,445</u>	<u>23,659,568</u>
NET ASSET		<u>(933,779)</u>	<u>5,531,468</u>
Funds Employed			
Accumulated funds B/F		5,531,468	6,077,078
Surplus (Deficit) for the year		<u>(6,464,936)</u>	<u>(545,610)</u>
Accumulated fund c/d		<u>(933,779)</u>	<u>5,531,468</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	N	N
Internally generated Revenue	15,618,808	7,037,095
Statutory Allocation	<u>1,898,724,697</u>	<u>1,758,339,139</u>
Total Revenue	<u>1,914,343,505</u>	<u>1,765,376,234</u>
<u>EXPENDITURE</u>		
Recurrent	1,621,867,735	1,543,304,846
Capital	<u>298,940,706</u>	<u>222,616,998</u>
Total Expenditure	<u>1,920,808,441</u>	<u>1,765,921,844</u>
Surplus (Deficit) for the year	<u>(6,464,936)</u>	<u>(545,610)</u>

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

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	<u>₦</u>	<u>₦</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,914,343,505	1,765,376,234
Less payment (Recurrent & Capital Exp.)	<u>1,920,808,441</u>	<u>1,765,921,844</u>
Net cash from operating activities	(6,464,936)	(545,610)
<u>OTHER SOURCES</u>		
Accumulated Funds	6,958,418	7,504,028
Net Cash in flow/ (Out flow)	<u>493,482</u>	<u>6,958,418</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	374,047	1,609,113
Deposits	249,364	689,620
Bank over Draft	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>623,411</u>	<u>2,298,733</u>
Represented by		
Bank and Cash Balances	<u>623,411</u>	<u>2,298,733</u>

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	N	N
1001	Taxes	-	-
1002	Rates	80,000	132,000
1003	Local Licenses and fees	8,037,468	4,368,690
1004	Earnings from Comm. & Undertakings	3,488,997	1,359,405
1005	Rent on L.G. Properties	1,961,600	5,000
1006	Interest and Dividend	-	-
1007	Grants	-	-
1008	Miscellaneous	2,050,743	1,172,000
1009	Statutory Allocations	<u>1,568,863,672</u>	<u>1,758,339,139</u>
	Total Recurrent Revenue	<u>1,584,482,480</u>	<u>1,760,204,234</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	308,457,912	-
3002	External Sources	-	-
3003	Grants	21,403,113	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>329,861,025</u>	<u>-</u>
	Total Recurrent & Capital Revenue	<u>1,914,343,505</u>	<u>1,765,376,234</u>

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		N	N
2001	Office of Chairman	37,473,817	32,868,413
2002	Office of the Secretary	49,504,915	53,657,606
2003	The council	47,538,850	33,635,998
2004	Personnel Management	122,086,669	123,404,906
2005	Finance and Supply	211,934,018	205,672,296
2006	Education	683,706,653	648,858,421
2007	Medical and Health	172,377,673	155,748,989
2008	Agriculture and Nat. Res.	47,269,524	59,503,209
2009	Works and Housing	76,165,567	67,368,370
2010	Traditional Office Holders	94,695,993	85,360,352
2011	Social & Comm. Development	<u>77,114,056</u>	<u>77,226,286</u>
Total	Total Recurrent Expenditure	<u>1,621,867,735</u>	<u>1,543,304,846</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	8,428,882	6,500,000
5001-05	Social sector	38,859,538	15,777,938
6001-04	Area Development	34,176,825	3,815,850
7001-03	Administrative sector	217,475,411	196,523,210
8001	Loan Repayment/ Interest	_____ -	_____ -
	TOTAL CAPITAL EXPENDITURE	<u>298,940,706</u>	<u>222,616,998</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,920,808,441</u>	<u>1,765,921,844</u>

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
1001	Taxes	150,000	-	(150,000)
1002	Rates	200,000	80,000	(120,000)
1003	Local Licenses and fees	9,062,000	8,037,468	(1,024,532)
1004	Comm. & Undertakings	4,160,000	3,488,997	(671,003)
1005	Rent on L.G. Properties	4,550,000	1,961,600	(2,588,400)
1006	Interest and Dividends	2,739,700	-	(2,739,700)
1007	Grants	-	-	-
1008	Miscellaneous	300,000	2,050,743	1,750,743
1009	Statutory Allocations	<u>1,618,107,544</u>	<u>1,568,863,672</u>	<u>(49,243,872)</u>
	Total Recurrent Revenue	<u>1,639,269,244</u>	<u>1,584,482,480</u>	<u>(54,786,764)</u>

CAPITAL REVENUE

3001	Internal Sources	444,466,001	308,457,912	(136,008,089)
3002	External Sources	-	-	-
3003	Grants	187,015,916	21,403,113	(165,612,803)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>631,481,917</u>	<u>329,861,025</u>	<u>(301,620,892)</u>
	Total Recurrent & Capital Revenue	<u>2,270,751,161</u>	<u>1,914,343,505</u>	<u>(356,407,656)</u>

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	39,874,626	37,473,817	2,400,809
2002	Office of the secretary	53,178,410	49,504,915	3,673,495
2003	The Council	49,561,819	47,538,850	2,022,969
2004	Personnel Management	106,668,557	122,086,669	(15,418,112)
2005	Finance and supply	308,079,300	211,934,018	96,145,282
2006	Education	721,283,592	683,706,653	35,576,939
2007	Medical & Health	148,220,437	172,377,673	(24,157,236)
2008	Agriculture and Nat. Res.	53,454,530	47,269,524	6,185,006
2009	Works & Housing	67,133,443	76,165,567	(9,032,124)
2010	Traditional Office	72,000,000	94,695,993	(22,695,993)
2011	Social and Comm. Dev.	<u>85,022,861</u>	<u>77,114,056</u>	<u>7,908,805</u>
	Total Recurrent expenditure	<u>1,704,477,575</u>	<u>1,621,867,735</u>	<u>82,609,840</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	69,000,000	8,428,882	60,571,118
500105	Social Sector	128,600,364	38,859,538	89,740,826
6001-06	Area Development	97,062,195	34,176,825	62,885,320
7001-07	Administrative Sector	265,073,972	217,475,411	47,598,561
8001-08	Repayment of Loan/Interest	—	—	—
	Total Capital Expenditure	<u>599,736,531</u>	<u>298,940,706</u>	<u>260,795,825</u>
	Total Recurrent & Capital Exp.	<u>2,264,214,106</u>	<u>1,920,808,441</u>	<u>343,405,665</u>

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR
ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand		13,370
Cash at Banks:		
1. unity Bank Plc.	4	157,014
2. Access Bank Plc.	5,320	217,947
3. <u>Mainstreet Bank Plc.</u>	44,032	305,269
4. Access Bank Plc.	350,000	<u>1,605,133</u>
5. Unity Bank Plc.	122,555	-
6. <u>Mainstreet Bank Plc.</u>	<u>101,500</u>	-
	<u>623,411</u>	<u>2,298,733</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	3,940,005	4,542,303
Others	<u>25,877,250</u>	<u>22,350,000</u>
	<u>29,817,255</u>	<u>26,892,303</u>
<u>4. DEPOSITS</u>		
1.State Government	16,457,526	12,710,348
2.Federal Government	12,198,356	8,223,395
3.Others	<u>2,718,563</u>	<u>2,122,665</u>
	<u>31,374,445</u>	<u>23,056,408</u>
5. Loans	-	-
6.Bank Overdraft		
1. Main street, Gumel	-	8,305
2. Unity Bank Plc. Maigatari	-	<u>594,855</u>
		<u>603,160</u>
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,914,343,505	1,765,376,234
Less total Expenditure	<u>1,920,808,441</u>	<u>1,765,921,844</u>
Surplus/ (Deficit)	<u>(6,464,936)</u>	<u>(545,610)</u>

JIGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DEC. 2013**

KAUGAMA LOCAL GOVERNMENT COUNCIL

KAUGAMA LOCAL GOVERNMENT COUNCIL

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KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31ST DECEMBER, 2013

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 Edu.
9.	Lawan Hussaini Kwandiga	Supervisory Councilor Soc.Dev
10.	Sani Sale Zaburan.	Special Adviser on Security
11.	Muhd A. Sule	Special on Political Affairs
12.	Abdu Dan Malam	Special Adviser on Disables

MANAGEMENT STAFF.

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

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

LEGISLATIVE COUNCIL MEMBERS

FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>S/N</u>	<u>NAMES</u>	<u>WARD</u>	<u>RANK</u>
1.	Ibrahim Haruna Gangara	UNG. Jibrin ward	Speaker
2.	Idris Mati Haruna	Hadin ward	Deputy Speaker
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
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,755,251,489
Expenditure	<u>1,754,742,089</u>
Surplus/ (Deficit)	<u>509,400</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 2013.

Thank you.

CHAIRMAN
KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

KAUGAMA LOCAL GOVERNMENT, COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Kaugama Local Government Council of Jigawa State as at 31st December, 2013 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 in financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- i. The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of accounts give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. GOVERNMENTS' SUBVENTIONS

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

b. INTERNALLY GENERATED REVENUE

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		N	N
Liquid Assets	1	2,500,088	3,594,505
Investments	2	-	-
Advances	3	<u>12,236,959</u>	<u>18,668,947</u>
Total Assets		<u>14,737,047</u>	<u>22,263,452</u>
<u>LESS LIABILITIES</u>			
Deposits	4	38,296,405	46,332,210
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>38,296,405</u>	<u>46,332,210</u>
<u>NET ASSET</u>		<u>(23,559,358)</u>	<u>(24,068,758)</u>
Funds Employed			
Accumulated funds B/F		(24,068,758)	(24,166,435)
Surplus (Deficit) for the year		<u>509,400</u>	<u>97,677</u>
Accumulated fund c/d		<u>(23,559,358)</u>	<u>(24,068,758)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2014	2013
	₦	₦
Internally generated Revenue	8,475,307	3,481,081
Statutory Allocation	<u>1,746,776,182</u>	<u>1,569,564,112</u>
Total Revenue	<u>1,755,251,489</u>	<u>1,573,045,193</u>
<u>EXPENDITURE</u>		
Recurrent	1,449,575,408	1,450,494,911
Capital	<u>305,166,681</u>	<u>122,452,605</u>
Total Expenditure	<u>1,754,742,089</u>	<u>1,572,947,516</u>
Surplus (Deficit) for the year	<u>509,400</u>	<u>97,677</u>

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

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

	2013	2012
<u>REVENUE</u>	<u>₦</u>	<u>₦</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,755,251,489	1,573,845,193
Less payments (Recurrent & Capital Exp)	<u>1,754,742,089</u>	<u>1,572,947,516</u>
Net cash from operating activities	509,400	97,677
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(24,446,210)</u>	<u>(24,543,887)</u>
Net Cash in flow/ (Out flow)	<u>(23,936,810)</u>	<u>(24,446,210)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	1,500,053	2,350,110
Deposits	1,000,035	1,244,395
Bank Overdrafts	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>2,500,088</u>	<u>3,594,505</u>
Represented by		
Bank and Cash Balances	<u>2,500,088</u>	<u>3,594,505</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	4,787
1002	Rates	240,000	100,000
1003	Local Licenses and fees	7,682,575	2,635,163
1004	Earnings from Comm.& Undertakings	5,520	298,554
1005	Rent on L.G. Properties	-	20,020
1006	Interest and Dividend	33,333	422,557
1007	Grants	-	-
1008	Miscellaneous	512,879	-
1009	Statutory Allocation	<u>1,449,616,085</u>	<u>1,569,564,112</u>
	Total Recurrent Revenue	<u>1,458,091,392</u>	<u>1,573,045,193</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	297,160,097	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Revenue	<u>297,160,097</u>	-
	Total Recurrent& Capital Revenue	<u>1,755,251,489</u>	<u>1,573,045,193</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT& CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 ₦	2012 ₦
2001	Office of Chairman	43,871,283	47,641,420
2002	Office of the Secretary	41,081,641	37,672,848
2003	The council	50,102,466	51,984,401
2004	Personnel Management	120,151,683	85,235,982
2005	Finance and Supply	162,196,025	169,331,371
2006	Education	563,297,772	546,189,936
2007	Medical and Health	181,673,892	169,331,371
2008	Agriculture and Nat. Res.	43,334,997	46,383,709
2009	Works and Housing	77,871,782	98,497,001
2010	Traditional Office Holders	91,693,420	100,804,746
2011	Social Comm. Development	<u>74,300,450</u>	<u>97,422,126</u>
Total	Total Recurrent Expenditure	<u>1,449,575,408</u>	<u>1,450,494,911</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	5,135,000	28,105,583
5001-05	Social sector	11,466,472	23,940,001
6001-04	Area Development	43,478,687	17,181,025
7001-03	Administrative sector	245,086,522	53,165,996
8001	Loan Repayment/ Interest	_____	_____
	TOTAL CAPITAL EXPENDITURE	<u>305,166,681</u>	<u>122,452,605</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,754,742,089</u>	<u>1,572,947,516</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	1,340,000	-	(1,340,000)
1002	Rates	1,000,000	240,000	(760,000)
1003	Local Licenses and fees	13,490,770	7,682,575	(5,808,195)
1004	Comm. Undertakings	555,000	5,520	(549,480)
1005	Rent on L.G. Properties	100,000	-	(100,000)
1006	Interest and Dividends	1,100,000	33,333	(1,066,667)
1007	Grants	-	-	-
1008	Miscellaneous	180,000	513,879	333,879
1009	Statutory Allocation	<u>1,480,856,376</u>	<u>1,449,616,085</u>	<u>(31,240,291)</u>
	Total Recurrent Revenue	<u>1,498,622,146</u>	<u>1,458,091,392</u>	<u>(40,530,754)</u>

CAPITAL REVENUE

3001	Internal Sources	400,202,288	297,160,097	(103,042,191)
3002	External Sources	-	-	-
3003	Grants	36,128,994	-	(36,128,994)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>436,331,282</u>	<u>297,160,097</u>	<u>(139,171,185)</u>
	Total Recurrent & Capital Revenue.	<u>1,934,953,428</u>	<u>1,755,251,489</u>	<u>(179,701,939)</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	45,574,065	43,871,283	1,702,782
2002	Office of the secretary	41,805,872	41,081,641	724,231
2003	The Council	52,670,840	50,102,466	2,568,374
2004	Personnel Management	104,274,270	120,151,683	(15,877,413)
2005	Finance and supply	293,317,046	162,196,025	131,121,021
2006	Education	539,725,862	563,297,772	(23,571,910)
2007	Medical & Health	149,542,944	181,673,892	(32,130,948)
2008	Agriculture and Nat. Res.	42,005,702	43,334,997	(1,329,295)
2009	Works & Housing	70,161,857	77,871,782	(7,709,925)
2010	Traditional Officeholders	71,000,000	91,693,420	(20,693,420)
2011	Social and Comm. Dev.	<u>64,181,251</u>	<u>74,300,450</u>	<u>(10,119,199)</u>
	Total Recurrent expenditure	<u>1,474,259,709</u>	<u>1,449,575,408</u>	<u>24,684,302</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	64,409,970	5,135,000	59,274,970
500105	Social Sector	93,600,000	11,466,472	82,133,528
6001-06	Area Development	67,722,819	43,478,687	24,244,132
7001-07	Administrative Sector	278,495,287	245,086,522	33,408,765
8001-08	Repayment of Loan/Interest	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Expenditure	<u>504,228,076</u>	<u>305,166,681</u>	<u>199,061,395</u>
	Total Recurrent & Capital Expenditure	<u>1,978,487,785</u>	<u>1,754,742,089</u>	<u>223,745,696</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	2,030	-
Cash at Banks:		
Unity Bank Plc. Hadejia	891,523	2,937,415
Unity Bank Plc. Hadejia	1,091,118	8
First Bank Plc. Hadejia	202,068	367,459
Skye Bank Plc. Hadejia	191,597	225,557
Skye Bank Plc Hadejia	85,559	17,292
Keystone Bank Plc	<u>36,193</u>	<u>46,773</u>
	<u>2,500,088</u>	<u>3,594,504</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3 ADVANCES</u>		
Personal Advances	8,386,959	9,518,947
Other Advances	<u>3,850,000</u>	<u>9,150,000</u>
	<u>12,236,959</u>	<u>18,668,947</u>
 <u>4. DEPOSITS</u>		
1.State Government	21,613,731	28,304,391
2.Federal Government	14,414,830	14,575,332
3.Others	<u>2,267,844</u>	<u>3,452,487</u>
	<u>38,296,405</u>	<u>46,332,210</u>
 5. Loans	-	-
6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,755,251,489	1,573,045,193
Less total Expenditure	<u>1,754,742,089</u>	<u>1,572,947,516</u>
	<u>509,400</u>	<u>97,677</u>

KAUGAMA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER, 2013

A/C NO	DETAILS	OPENING BALANCE	DEBIT	CREDIT	BALANCE
D.1	Govt. Tax	28,304,391	11,00,000	2,421,915	19,726,306
2	NULGE	-	3,509,690	3,509,690	-
3	Housing Loan	6,067	-	-	6,067
4	5% VAT	14,118,207	3,220,001	3,059,499	13,957,705
5	P.A.Y.E	-	9,235,041	9,235,041	-
6	Retention	1,215,108	-	-	1,215,108
7	N.H.F	377,728	-	-	377,728
8	WithHolding Tax	79,397	-	-	79,397
9	Dev. Levy	75,053	-	-	75,053
10	Loan from L.GS	443,335	-	-	443,335
11	8% C. P.S	-	10,948,752	10,948,752	-
12	M.H.W.U	-	635,245	635,245	-
13	Party Dues	-	2,066,179	2,066,179	-
14	Disable	-	12,768,000	12,768,000	-
15	Tractor Loan	1, 712,925	-	174,500	1,887,425
16	AHMED ALIYU	-	-	26,823	26,823
D.17	HUSSAN NAGADO	-	-	26,823	26,823
D.18	SHUHAIBU ISAH	-	-	16,022	16,022
D.19	IBRAHIM ABDULLAHI	-	-	29,162	29,162
D.20	HASSAN ABDULLADIR			30,042	30,042
D.20	AMINU NUHU MANSUR	-	-	40,270	40,270

	B/F	46,332,210	53,382,908	45,114,811	38,064,114
D.21	MUHD ABDULKADIR N.	-	-	31,000	31,000
D.22	UMAR SALE	-	-	14,306	14,306
D.23	BABANNAN MUHD	-	-	22,531	22,531
D.24	ABDULKADIR MUHD	-	-	26,823	26,823
D.25	ISMAILA MAJI AUYO	-	-	16,094	16,094
D.26	BABANGIDA H. SHAMA	-	-	16,094	16,094
D.27	BASIRU YA'U	-	-	25,746	25,746
D.28	HARUNA YAHAYA	-	-	26,820	26,820
D.29	IBRAHIM KANI FAZU	-	-	12,823	12,823
D.30	ABDU MATO	-	-	36,162	36,162
D.31	AHMED MUHD NASORO	-	-	37,552	37,552
D.32	NURA UBALI	-	-	33,104	33,104
D.33	GARBA USMAN BRITA	-	-	30,042	30,042
D.34	DANSALLAHZAKAR	-	-	30,042	30,042
	TOTAL	46,332,210	53,382,908	45,347,103	38,296,405

JIGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNT FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

RINGIM LOCAL GOVERNMENT COUNCIL

**RINGIM LOCAL GOVERNMENT COUNCIL
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RINGIM LOCAL GOVERNMENT COUNCIL
LEGISLATIVE COUNCIL MEMBERS

	<u>NAME</u>	<u>WARD</u>	<u>RANK</u>
1.	Yahaya Wada	Tofa	Speaker
2.	Abdul Iiiyasu	Kyarama	Deputy Speaker
3.	Sani Bala Ringim	Ringim	Member
4.	Muhammal Na'Allah	Yandutse	"
5.	Mallam Kassim	Sintilmawa	"
6.	Muhammad Sani	Chai- Chai	"
7.	Mustapha Abdurraaman	Karshi	"
8.	ya'u Isma'il	Sankara	"
9.	Sabo Nuhu	K/Babushe	"
10.	Garba Datti	Dabi	"

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS

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

MANAGEMENT STAFF

1.	Ibrahim Muhd Roni	Director Personnel Management
2.	Garba A. Wunti	Director Planning Research & Statistics
3.	Nura Bako Yarima	Treasurer

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,992,911,357
Expenditure	<u>1,994,757,435</u>
Surplus/ (Deficit)	<u>(1,846,078)</u>

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN
RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Ringim Local Government Council of Jigawa State as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- i. The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of accounts give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	2,555,640	372,531
Investments	2	600,000	600,000
Advances	3	<u>11,121,290</u>	<u>10,695,859</u>
Total Assets		<u>14,276,930</u>	<u>11,668,390</u>
<u>LESS LIABILITIES</u>			
Deposits	4	53,732,652	49,278,034
Loans	5	-	-
Bank overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>53,732,652</u>	<u>49,278,034</u>
<u>NET ASSET</u>		<u>(39,455,722)</u>	<u>(37,609,644)</u>
Funds Employed			
Accumulated funds B/F		(37,609,644)	(11,511,090)
Surplus (Deficit) for the year		<u>(1,846,078)</u>	<u>(26,698,801)</u>
Accumulated fund c/d		<u>(39,455,722)</u>	<u>(37,609,644)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	9,848,601	10,733,066
Statutory Allocation	<u>1,983,062,756</u>	<u>1,917,475,181</u>
Total Revenue	<u>1,992,911,357</u>	<u>1,928,208,247</u>
<u>EXPENDITURE</u>		
Recurrent	1,624,789,452	1,661,407,915
Capital	<u>369,967,983</u>	<u>302,899,133</u>
Total Expenditure	<u>1,994,757,434</u>	<u>1,954,307,048</u>
Surplus (Deficit) for the year	<u>(1,846,078)</u>	<u>(26,098,801)</u>

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

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	<u>₦</u>	<u>₦</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,992,911,357	1,928,208,247
Less payment (Recurrent & Capital Exp.)	<u>1,994,757,435</u>	<u>1,954,308,048</u>
Net cash from operating activities	<u>(1,846,078)</u>	<u>(26,098,801)</u>
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(27,609,890)</u>	<u>(1,511,089)</u>
Net Cash in flow/ (Out flow)	<u>(29,455,968)</u>	<u>(27,609,890)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	1,533,384	201,072
Deposits	1,022,256	171,459
Bank over Draft	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>2,555,640</u>	<u>372,531</u>
Represented by		
Bank and Cash Balances	<u>2,555,640</u>	<u>372,531</u>

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	355,000	565,000
1003	Local Licenses and fees	3,753,177	6,247,068
1004	Earnings from Comm. Undertakings	1,071,943	1,554,902
1005	Rent on L.G. Properties	229,000	433,700
1006	Interest on Dividend	436,341	69,600
1007	Grants	847,970	-
1008	Miscellaneous	3,155,170	1,862,796
1009	Statutory Allocation	<u>1,731,842,011</u>	<u>1,917,475,181</u>
	Total Recurrent Revenue	<u>1,741,690,612</u>	<u>1,928,208,247</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	251,220,745	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Rev.	<u>251,220,745</u>	<u>-</u>
Grand Total Recurrent & Capital Revenue		<u><u>1,992,911,357</u></u>	<u><u>1,928,208,247</u></u>

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 ₦	2012 ₦
2001	Office of Chairman	51,751,840	38,937,146
2002	Office of the Secretary	27,346,370	26,068,718
2003	The council	47,726,182	48,134,601
2004	Personnel Management	72,166,944	79,889,126
2005	Finance and Supply	178,090,797	176,863,064
2006	Education	692,546,703	701,537,412
2007	Medical and Health	208,238,535	207,973,190
2008	Agriculture and Nat. Res.	45,300,076	53,709,474
2009	Works and Housing	111,075,433	106,865,320
2010	Traditional Office Holders	102,380,601	96,726,907
2011	Social Comm. Development	<u>88,165,971</u>	<u>112,702,957</u>
Total	Total Recurrent Expenditure	<u>1,624,789,452</u>	<u>1,651,407,915</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	17,166,654	5,748,000
5001-05	Social sector	-	-
6001-04	Area Development	13,185,883	8,579,758
7001-03	Administrative sector	339,615,446	288,571,375
8001	Loan Repayment/ Interest	<u>-</u>	<u>-</u>
	TOTAL CAPITAL EXPENDITURE	<u>369,967,983</u>	<u>302,899,133</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,994,757,435</u>	<u>1,954,307,048</u>

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	200,000	-	(200,000)
1002	Rates	550,000	355,000	(195,000)
1003	Local Licenses and fees	12,635,000	3,753,177	(8,881,823)
1004	Comm. Undertakings	4,000,000	1,071,943	(2,928,057)
1005	Rent on L.G. Properties	750,000	229,000	(521,000)
1006	Interest and Dividends	600,000	436,341	(163,659)
1007	Grants	-	847,970	847,970
1008	Miscellaneous	300,000	3,155,170	2,855,170
1009	Statutory Allocation	<u>1,677,435,266</u>	<u>1,731,842,011</u>	<u>54,406,745</u>
	Total Recurrent Revenue	<u>1,696,470,266</u>	<u>1,741,690,612</u>	<u>45,220,346</u>

CAPITAL REVENUE

3001	Internal Sources	395,279,001	251,220,745	(144,058,256)
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	<u>2,000,000</u>	<u>-</u>	<u>(2,000,000)</u>
	Total Capital Rev.	<u>595,279,001</u>	<u>251,220,745</u>	<u>(344,078,256)</u>
	Grand Total Recurrent And Capital Revenue	<u>2,291,749,267</u>	<u>1,992,911,357</u>	<u>(298,837,910)</u>

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL
EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	44,774,663	51,751,840	(6,977,177)
2002	Office of the secretary	38,002,061	27,346,370	10,655,691
2003	The Council	50,376,960	47,726,182	2,650,778
2004	Personnel Management	74,190,090	72,166,944	2,023,146
2005	Finance and supply	304,034,228	178,090,797	125,943,431
2006	Education	682,157,000	692,546,703	(10,389,703)
2007	Medical & Health	179,146,425	208,238,535	(29,092,110)
2008	Agriculture and Nat. Res.	46,330,130	45,300,076	1,030,054
2009	Works & Housing	95,955,815	111,075,433	(15,119,618)
2010	Traditional Office	76,000,000	102,380,601	(26,380,601)
2011	Social and Comm. Dev.	<u>99,316,038</u>	<u>88,165,971</u>	<u>11,150,067</u>
	Total Recurrent expenditure	<u>1,690,283,410</u>	<u>1,624,789,452</u>	<u>65,493,958</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	52,159,144	17,166,654	34,992,490
500105	Social Sector	163,913,175	-	163,913,175
6001-06	Area Development	76,386,825	13,185,883	63,200,942
7001-07	Administrative Sector	300,205,982	339,615,446	(39,409,464)
8001-08	Repayment of Loan/Interest	-	-	-
	Total Capital Expenditure	<u>592,665,126</u>	<u>369,967,983</u>	<u>222,697,143</u>
	Total Recurrent & Capital Expenditure	<u>2,282,948,536</u>	<u>1,994,757,435</u>	<u>288,191,101</u>

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEARENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
Mainstreet Bank, Dutse	4,428	4,422
Unity Bank Plc. Dutse	525,036	6,450
Zenith Bank Plc. Dutse	22,051	53,710
Unity Bank Plc. Dutse	1,301,026	29,570
First Bank Plc. Dutse	381	381
Savings & Loans, Ringim	221,229	99,753
Savings & Loans, Ringim	437,705	-
Fidelity Bank Plc.	43,784	178,245
	<u>2,555,640</u>	<u>372,531</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	11,975,690	10,650,259
Others	45,600	45,600
	<u>11,121,290</u>	<u>10,695,859</u>
<u>4. DEPOSITS</u>		
1.State Government	30,294,200	27,715,682
2.Federal Government	18,902,921	16,931,248
3.Others	4,535,531	4,631,104
	<u>53,732,652</u>	<u>49,278,034</u>
5. Loans	-	-
6. Bank Overdraft (Bank PHB)	-	-
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,992,911,357	1,928,208,247
Less total Expenditure	(1994,757,435)	1,954,306,801
	<u>(1,846,078)</u>	<u>(26,098,554)</u>

RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER
2013

S/N	ACCOUNT NO	OPENING BAL	DEBIT	CREDIT	CLOSING BAL
D1	P.A.Y.E	857,560	9,892,627	9,892,627	857,560
D2	10% RETENTION	3,401,843	899,030	560,309	3,063,122
D3	5% GOVT TAX	24,358,122	500,000	2,921,018	26,779,140
D4	ADVANCE OTHER L.G	228,857	-	-	228,857
D5	NULGE	9,296	3,675,854	3,675,854	9,296
D6	M.H.W.U	51,596	1,024,175	1,024,175	51,596
D7	8% C.P.S	85,182	12,226,807	12,226,807	85,182
D8	15% W.H.T	1,026,268	-	50,655	1,076,923
D9	5% VAT	15,904,980	1,000,000	2,921,018	17,825,998
10	DISABLE ALLOWANCE	-	5,208,000	5,208,000	-
11	10% PARTY CONTRI.	-	2,245,807	2,245,807	-
12	D.R.F	142,500	-	-	142,500
13	TRACTORS LOANS	2,500,000	-	15,000	2,515,000
14	OVER DEDUCTION	102,762	-	-	102,762
15	UNDER PAYMENT	60,962	-	-	60,962
16	ALIYU FADA	139,479	-	-	139,479
D17	GAMBO MUAZU	32,187	-	-	32,187
D18	IBRAHIM SHEHU	58,338	-	-	58,338
D19	SANI BADAMASI	8,154	-	-	8,154
D20	AINA'U IBRAHIM	572	-	-	572
D21	HASSAN SABIU	572	-	-	572
D22	GALADIMAN FAWA	4,578	-	-	4,578
D23	MUNTAKA ABUBAKAR	572	-	-	572
D24	SHEHU ABBAS	42,916	-	17,167.00	60,083.00
D25	SHEHU ALIYU	32,187	-	32,188.00	64,375.00
D26	BASIRU GARBA	3,433	-	-	3,433
D27	MURTALA MUHD	3,433	-	-	3,433
D28	KABIRU BUBA	8,584	-	-	8,584
D29	UMAR HAMZA	37,508	-	26,791	37,508

D30	YAKUBU SANI	37,646	-	26,891	37,646
D31	AHMED IGUDA	5,365	-	-	5,365
D32	USMAN HARUNA	2,289	-	-	2,289
D33	NURA B. YARIMA	65,575	-	-	65,575
D34	ALI ZUBAIRU	19,935	-	33,226	53,161
D35	BABANGIDA MUSA	4,292	-	21,458	25,750
D36	DANLAMI HARDO	4,292	-	51,500	55,792
D37	GARBA IBRAHIM	15,502	-	-	15,502
D38	AHMED GARBA	8,583	-	-	8,583
D39	HARUNA ADAMU	-	-	37,552	37,552
D40	IBRAHIM SHEHU	-	-	37,552	37,552
D41	MUHD. SANO	-	-	37,883	37,883
D42	ABDULLAHI M. BABA	-	-	35,466	35,466
D43	MUTARI SANI TAURA	-	-	25,750	25,750
D44	SANI GARBA GUMEL	-	-	1,144	1,144
D45	HABU YAHAYA KWALAM	-	-	4,444	4,444
D46	SA'ADU BAFFA	-	-	2,861	2,861
D47	SAIDU GALADIMA	-	-	5,889	5,889

JIGAWA STATE GOVERNMENT

REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2013

TAURA LOCAL GOVERNMENT COUNCIL

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
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TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
MEMBERS OF LEGISLATIVE COUNCIL

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

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

MEMBERS OF EXECUTIVE COUNCIL

S/N	NAME	RANK
1.	Alh. Musa Abdulrahman	Chairman
2.	Alh. Amunu Isma'il	V/Chairman
3.	Alh. Gambo Ya'u	S/Councilor Medical
4.	Alh. Sabo Ahmed	S/Councilor Planning
5.	Hajiya Talatu Yangyami	S/Councilor Revenue
6.	Alh. Sani Usman	S/Councilor Comm. Dev.
7.	Alh. Halilu kwalle	S/Councilor Works
8.	Abdulmunmini Ado	S/Councilor Agric
9.	Ismaila Ibrahim	S/Councilor Education
10.	Mohamme Ubale	Adviser on Politics
11.	Maryam Gujungu	Adviser on Women
12.	Mallam Mamuda	Adviser on Disable
13.	Alh. Uba Bawan Allah	Secretary

MANAGEMENT STAFF

1.	Abdullahi Aliyu	Director Personnel Management
2.	Musa Ahmed	Director Planning, Research and Statistics.
3.	Garba Dahiru .K	Treasurer

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:-

	2013
	N
Income	1,892,743,056
Expenditure	<u>1,892,509,367</u>
Surplus/ (Deficit)	<u>233,689</u>

COUNCIL MEMBERS

There were no changes in the composition of the Council members during the year; therefore, the Council members in office are as stated in pages 2 and 3.

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 2013.

Thank you.

CHAIRMAN
TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Taura Local Government Council of Jigawa State as at 31st December, 2013 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 independent opinion, based on our audit, on those financial statements and to report our opinion to you.

BASIS OF OPINION

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

We planned and performed our audit so as to obtain all the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error, 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, 2013 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 Accountant)

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

STATEMENTS OF ACCOUNTING POLICES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

ASSETS EMPLOYED	NOTE	2013	2012
		₦	₦
Liquid Assets	1	3,687,117	1,898,142
Investments	2	-	-
Advances	3	<u>8,184,300</u>	<u>5,953,826</u>
Total Assets		<u>11,871,417</u>	<u>7,851,960</u>
LESS LIABILITIES			
Deposits	4	50,650,439	46,864,671
Loans	5	-	-
Bank Overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>50,650,439</u>	<u>46,864,671</u>
NET ASSETS		<u>(38,779,022)</u>	<u>(39,012,711)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated funds B/F		(39,012,711)	(30,543,554)
Surplus (Deficit) for the year		<u>233,689</u>	<u>(8,469,157)</u>
Accumulated funds c/d		<u>(38,779,022)</u>	<u>(39,012,711)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

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

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>Revenue</u>	2013	2012
	N	N
Internally generated Revenue	8,989,154	7,994,434
Statutory Allocation	<u>1,883,753,902</u>	<u>1,527,269,141</u>
Total Revenue	<u>1,892,743,056</u>	<u>1,580,263,575</u>
EXPENDITURE		
Recurrent	1,452,313,828	1,436,642,676
Capital	<u>440,195,539</u>	<u>300,262,105</u>
Total Expenditure	<u>1,892,509,367</u>	<u>1,736,904,781</u>
Surplus (Deficit) for the year	<u>233,689</u>	<u>(8,469,157)</u>

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

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
CASH FLOW FROM OPERATING ACTIVITIES	₦	₦
Total Revenue	1,892,743,056	1,728,435,624
Less payment (Recurrent & Capital Exp.)	<u>1,892,509,367</u>	<u>1,736,904,781</u>
NET CASH provided by operating ACTIVITIES	233,689	(8,469,157)

OTHER SOURCES

Accumulated Funds	<u>(48,304,547)</u>	<u>(39,835,390)</u>
Net Cash in flow (Out flow)	<u>(48,070,858)</u>	<u>(48,304,547)</u>

CASH FROM INVESTMENT ACTIVITIES

WORKING CAPITAL		
Advances	2,212,271	1,100,000
Deposits	1,474,846	798,142
Bank over Draft	_____ -	_____ -
Net Liquid Assets	<u>3,687,117</u>	<u>1,898,142</u>
Represented by		
Bank and Cash Balances	<u>3,687,117</u>	<u>1,898,142</u>

The notes on pages To.... form an integral part of these financial statements.

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	N	N
1001	Taxes	-	-
1002	Rates	-	194,000
1003	Local Licenses and fees	1,397,999	2,785,384
1004	Earnings from Comm. & Undertakings	5,832,232	6,465,185
1005	Rent on L.G. Properties	150,185	30,000
1006	Interest and Dividends	17,106	33,628
1007	Grants	-	-
1008	Miscellaneous	1,591,632	846,915
1009	Statutory Allocation	<u>1,841,080,523</u>	<u>1,718,080,512</u>
	Total Recurrent Revenue	<u>1,850,069,676</u>	<u>1,728,435,624</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	-	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Revenue	-	-
	Total Recurrent and Capital Revenue	<u>1,892,743,056</u>	<u>1,728,435,624</u>

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	52,408,937	48,615,329
2002	Office of the Secretary	23,972,745	20,880,859
2003	The council	47,684,014	45,278,960
2004	Personnel Management	72,468,904	73,480,265
2005	Finance and Supply	186,345,075	195,539,574
2006	Education	599,987,435	578,740,614
2007	Medical and Health	156,273,014	160,277,980
2008	Agriculture and Nat. Res.	49,985,200	49,787,360
2009	Works and Housing	72,132,271	74,958,583
2010	Traditional Office Holders	94,789,086	86,563,039
2011	Social and Comm. Dev.	<u>96,267,147</u>	<u>102,520,113</u>
Total	Total Recurrent Expenditure	<u>1,452,313,828</u>	<u>1,436,642,670</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	1,000,000	3,720,008
5001-05	Social sector	17,405,429	33,843,486
6001-04	Area Development	44,510,413	8,996,285
7001-03	Administrative sector	377,279,697	253,702,326
8001	Repayment of Capital Loan	-	-
	TOTAL CAPITAL EXP.	<u>440,195,539</u>	<u>300,262,105</u>
	TOTAL RECURRENT AND CAPITAL EXP	<u>1,892,509,367</u>	<u>1,736,904,711</u>

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	1,000,000	-	(1,000,000)
1002	Rates	500,000	-	(500,000)
1003	Local Licenses and fees	13,492,000	1,397,999	(12,094,001)
1004	Comm. & Undertakings	12,000,000	5,832,232	(6,167,768)
1005	Rent on L.G. Properties	550,000	150,185	(399,815)
1006	Interest and Dividends	620,000	17,106	(602,894)
1007	Grants	-	-	-
1008	Miscellaneous	220,000	1,591,632	1,371,632
1009	Statutory Allocation	<u>1,497,625,662</u>	<u>1,841,080,523</u>	<u>343,454,861</u>
	Total Recurrent Revenue	<u>1,526,007,662</u>	<u>1,850,069,676</u>	<u>324,062,014</u>

CAPITAL REVENUE

Head	Particulars			
3001	Internal Sources	395,236,948	38,561,255	(356,675,693)
3002	External Sources	-	-	-
3003	Grants	31,930,145	4,112,125	27,818,020
3004	Miscellaneous	-	-	-
	Total Capital Rev.	<u>427,167,093</u>	<u>42,673,380</u>	<u>(384,493,713)</u>
	Total Recurrent And Capital Revenue	<u>1,953,174,755</u>	<u>1,892,743,056</u>	<u>(60,431,699)</u>

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

HEAD	DETAILS	<u>RECURRENT EXPENDITURE</u>		
		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	47,266,905	52,408,937	(1, 348,424)
2002	Office of the secretary	22,451,982	23,972,745	1,571,123
2003	The Council	50,342,112	47,684,014	5,063,152
2004	Personnel Management	77,209,397	72,468,904	3,729,132
2005	Finance and supply	288,827,980	186,345,075	93,288,406
2006	Education	524,430,000	599,987,435	(54,310,614)
2007	Medical & Health	150,400,937	156,273,014	(9,877,043)
2008	Agriculture and Nat. Res.	54,051,455	49,985,200	4,264,095
2009	Works & Housing	69,077,341	72,132,271	(5,881,242)
2010	Traditional Office	94,000,000	94,789,086	7,436,961
2011	Social Comm. Dev.	78,596,045	96,267,147	(23,924,068)
		<u>1,456,654,154</u>	<u>1,452,313,828</u>	<u>20,011,478</u>
	<u>CAPITAL EXPENDITURE</u>			
4001-08	Economic Sector	34,409,850	1,000,000	30,689,842
5001-05	Social Sector	102,457,638	17,405,429	68,614,152
6001-04	Area Development	50,254,280	44,510,413	41,257,995
7001-03	Administrative Sector	289,485,829	377,279,697	35,783,503
8001-	Repayment of	-	-	-
	Loan/Interest			
	Total Capital Expenditure	<u>476,607,597</u>	<u>440,195,539</u>	<u>176,345,492</u>
	Total Rec. & Cap. Exp.	<u>1,933,261,751</u>	<u>1,892,509,367</u>	<u>196,356,978</u>

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013	2012
<u>ASSETS</u>	<u>₦</u>	<u>₦</u>
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
1. MAINSTREET BANK	302,959,	898,959
2. UNITY BANK DUTSE	2,986,885	1,738
3. UNITY BANK DUTSE	43,752	506,283
4. UNITY BANK DUTSE	301,353	186,308
5. MICRO FINANCE DUTSE	47,041	3,501
6. UNITY BANK DUTSE	<u>5,127</u>	<u>301,353</u>
	<u>3,687,117</u>	<u>1,898,142</u>
 2. <u>INVESTMENTS</u>		
Investment	-	-
 3 <u>ADVANCES</u>		
Personal Advances	5,184,300	5,953,826
Others	<u>3,000,000</u>	<u>-</u>
	<u>8,184,300</u>	<u>5,953,826</u>
 <u>LIABILITIES</u>		
 4. <u>DEPOSITS</u>		
1. State Govt.	26,187,337	24,016,168
2. Federal Govt.	23,370,206	21,834,590
3. Others	<u>1,092,896</u>	<u>1,013,912</u>
	<u>50,650,439</u>	<u>46,864,670</u>
 4. LOANS	-	-
5. Bank and overdraft	-	-
 6. <u>SURPLUS AND DEFICIT</u>		
Total Revenue	1,892,743,056	1,728,435,624
Less total Expenditure	<u>(1,892,509,367)</u>	<u>1,736,906,773</u>
	<u>233,689</u>	<u>(8,469,149)</u>

TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER, 2013

S/NO	PARTICULARS	O/BALANCE	DEBIT	CREDIT	C/BALANCE
1	PAYEE	624,101	9,196,205	9,196,205	624,101
2	5% GOVT. TAX	23,392,067	-	1,107,167	24,499,236
3	10% RETENTION	119,963	-	162,345	282,308
4	N.U.L.G.E	-	3,430,640	3,430,640	-
5	M.H.W.U	-	1,156,364	1,156,364	-
6	8% CPS	-	11,510,038	11,510,038	-
7	15% WITHHOLDING	428,447	-	-	428,447
8	5% VAT	21,547,295	-	1,107,169	22,654,464
9	DISABLES	-	11,704,000	12,768,000	1,064,000
10	N.H.F.	287,295	963,635	963,635	287,295
11	SALIHI SULAIMAN	72,958	-	-	72,958
12	ABDULLAHI RABI'U	109,140	-	-	109,140
13	MAHDI SANI	84,560	-	-	84,560
14	YAHAYA USMAN	18,163	-	-	18,163
15	BAFFA USMAN	25,832	-	-	25,832
16	RABIU AHMED BIRNIWA	21,455	-	-	21,455
17	AHMED ADO	21,412	-	-	21,412
18	GAR BA DAHIRU	22,531	-	-	22,531
19	JAMILU MUKTAR	51,504	-	-	51,504
20	BALA GARBA	11,625	-	-	11,625
21	SALE ABDU	16,666	-	-	16,666
22	GAMBO MUAZU	9,656	-	-	9,656
23	ABDU A. SULE	-	-	37,522	37,522

24	IDRIS UMAR KAZAURE	-	-	30,037	30,037
25	SALE MUHD IMAM	-	-	20,028	20,028
26	ISA HAMZA MUHD	-	-	40,056	40,056
27	ALI BASHIR DANJAE	-	-	8,008	8,008
28	SALISU ISYAILU	-	-	22,470	22,470
29	ALI ZUBAIRU	-	-	23,258	23,258
30	ABBA IBRAHIM	-	-	20,028	20,028
31	WASILU AHMED	-	-	12,017	12,017
32	NASIRU ABDULLAHI	-	-	22,531	22,531
33	KABIRU HARUNA	-	-	14,583	14,583
34	MUSA UMAR	-	-	37,522	37,522
35	BAKO SULAIMAN	-	-	27,125	27,125
36	LAWAN SABO KAUGAMA	-	-	29,901	29,901

Total	<u>46,864,670</u>	<u>37,960,882</u>	<u>41,746,651</u>	<u>50,650,439</u>
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TAURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCES AS AT 31ST DECEMBER, 2013

S/NO	PARTICULARS	O/BALANCE	DEBIT	CREDIT	C/BALANCE
A.1	ABDU A. SULE	-	2,000,000	2,000,000	-
A.2	MUHAMMAD HASSAN	-	2,000,000	-	2,000,000
A.3	ABDU A. SULE	-	1,000,000	-	1,000,000
	TOTAL	<u>NIL</u>	<u>5,000,000</u>	<u>2,000,000</u>	<u>3,000,000</u>

JIGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

JAHUN LOCAL GOVERNMENT COUNCIL

**JAHUN LOCAL GOVERNMENT COUNCIL
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JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

	<u>NAME</u>	<u>WARD</u>	<u>RANK</u>
1.	Muhammadu Sa'idu	Gangawa	Speaker
2.	Muhammed Adamu	Gunka	Deputy 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

- | | | |
|-----|-------------------|----------------------|
| 1. | Idris Iliyasu | Chairman |
| 2. | Umar Muazu Turaki | vice Chairman |
| 3. | Ado Isah | Supervisor 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. | Sabo Jarimi | Director Personnel Management |
| 2. | Shehu Halilu | Treasurer |

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	2,167,336,254
Expenditure	<u>2,169,890,170</u>
Surplus/ (Deficit)	<u>(2,553,914)</u>

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN
JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Jahun Local Government Council of Jigawa State as at 31st December, 2013 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 in financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- i. The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of accounts give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	23,920,115	4,649,541
Investments	2	-	-
Advances	3	<u>24,205,835</u>	<u>38,071,336</u>
Total Assets		<u>48,125,950</u>	<u>42,720,877</u>
<u>LESS LIABILITIES</u>			
Deposits	4	86,224,915	78,265,928
Loans	5	-	-
Bank overdraft	6	<u>399,194</u>	<u>399,194</u>
Total Liabilities		<u>86,624,109</u>	<u>78,665,122</u>
<u>NET ASSET</u>		<u>38,498,159</u>	<u>(35,944,245)</u>
Funds Employed			
Accumulated funds B/F		(35,944,245)	(43,445,014)
Surplus (Deficit) for the year		<u>(2,553,914)</u>	<u>7,500,769</u>
Accumulated fund c/d		<u>(38,498,159)</u>	<u>(35,944,245)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	10,149,467	6,028,800
Statutory Allocation	<u>2,157,186,787</u>	<u>1,917,243,993</u>
Total Revenue	<u>2,167,336,254</u>	<u>1,923,272,793</u>
<u>EXPENDITURE</u>		
Recurrent	1,643,790,001	1,568,698,565
Capital	<u>526,100,169</u>	<u>347,073,459</u>
Total Expenditure	<u>2,169,890,170</u>	<u>1,915,772,024</u>
Surplus (Deficit) for the year	<u>(2,553,914)</u>	<u>7,500,769</u>

The Notes on pages.... To.... form an integral part of these Financial Statements.

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	<u>₦</u>	<u>₦</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	2,167,336,254	1,923,272,793
Less payment (Recurrent & Capital Exp.)	<u>2,169,890,170</u>	<u>1,915,772,024</u>
Net cash from operating activities	(2,553,914)	7,500,769
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(35,944,245)</u>	<u>(43,445,014)</u>
Net Cash in flow/ (Out flow)		<u>(35,944,245)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	14,352,069	3,254,679
Deposits	9,568,046	1,394,862
Bank over Draft	-	-
Net Liquid Assets	<u>23,920,115</u>	<u>4,649,541</u>
Represented by		
Bank and Cash Balances	<u>23,920,115</u>	<u>4,649,541</u>

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	50,000	130,000
1003	Local Licenses and fees	7,711,063	4,087,729
1004	Earnings from Comm. Undertakings	1,720,390	1,096,410
1005	Rent on L.G. Properties	-	-
1006	Interest on Dividend	-	-
1007	Grants	-	-
1008	Miscellaneous	668,014	714,661
1009	Statutory Allocation	<u>1,811,947,463</u>	<u>1,917,243,993</u>
	Total Recurrent Revenue	<u>1,822,096,930</u>	<u>1,923,272,793</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	317,212,679	-
3002	External Sources	-	-
3003	Grants	28,026,645	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Rev.	<u>345,239,324</u>	<u>-</u>
Grand Total Recurrent & Capital Revenue		<u><u>2,167,336,255</u></u>	<u><u>1,923,272,793</u></u>

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	68,020,437	74,341,444
2002	Office of the Secretary	51,877,667	51,741,981
2003	The council	44,692,958	41,625,073
2004	Personnel Management	134,811,570	131,227,112
2005	Finance and Supply	210,299,922	195,806,043
2006	Education	546,175,313	509,794,712
2007	Medical and Health	233,380,915	231,181,023
2008	Agriculture and Nat. Res.	48,285,847	56,037,213
2009	Works and Housing	88,615,150	79,852,468
2010	Traditional Office Holders	109,503,336	99,951,098
2011	Social Comm. Development	<u>108,126,886</u>	<u>97,140,398</u>
Total	Total Recurrent Expenditure	<u>1,643,790,001</u>	<u>1,568,698,565</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	77,235,286	13,640,061
5001-05	Social sector	24,400,711	7,956,009
6001-04	Area Development	70,843,140	49,770,861
7001-03	Administrative sector	353,621,032	275,706,528
8001	Loan Repayment/ Interest	_____ -	_____ -
	TOTAL CAPITAL EXPENDITURE	<u>526,100,169</u>	<u>347,073,459</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>2,169,890,170</u>	<u>1,915,772,024</u>

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	600,000	-	(600,000)
1002	Rates	200,000	50,000	(150,000)
1003	Local Licenses and fees	11,061,000	7,711,063	(3,349,937)
1004	Comm. Undertakings	1,750,000	1,720,390	(29,610)
1005	Rent on L.G. Properties	220,000	-	(220,000)
1006	Interest and Dividends	1,100,000	-	(1,100,000)
1007	Grants	-	-	-
1008	Miscellaneous	730,000	668,014	(61,986)
1009	Statutory Allocation	<u>1,717,285,318</u>	<u>1,811,947,463</u>	<u>94,662,145</u>
	Total Recurrent Revenue	<u>1,732,946,318</u>	<u>1,822,096,930</u>	<u>89,150,612</u>

CAPITAL REVENUE

3001	Internal Sources	415,391,559	317,212,679	(98,178,880)
3002	External Sources	-	-	-
3003	Grants	53,375,061	28,026,645	(25,348,416)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Rev.	<u>468,766,620</u>	<u>345,239,324</u>	<u>(123,527,296)</u>
	Grand Total Recurrent And Capital Revenue	<u>2,201,712,938</u>	<u>2,167,336,255</u>	<u>(34,376,684)</u>

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL
EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	64,314,747	68,020,437	(3,705,690)
2002	Office of the secretary	34,849,148	51,877,667	(17,028,519)
2003	The Council	52,400,226	44,692,958	7,707,268
2004	Personnel Management	104,446,616	134,811,570	(30,364,954)
2005	Finance and supply	301,789,748	210,299,922	91,489,826
2006	Education	499,401,875	546,175,313	(46,773,438)
2007	Medical & Health	208,904,304	233,380,915	(24,476,611)
2008	Agriculture and Nat. Res.	42,586,029	48,285,847	(5,699,818)
2009	Works & Housing	63,988,490	88,615,150	(24,626,660)
2010	Traditional Office	97,000,000	109,503,336	(12,503,336)
2011	Social and Comm. Dev.	<u>80,130,403</u>	<u>108,126,886</u>	<u>(27,996,483)</u>
	Total Recurrent expenditure	<u>1,549,811,586</u>	<u>1,643,790,001</u>	<u>(93,978,415)</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	146,200,000	77,235,286	68,964,714
500105	Social Sector	86,900,000	24,400,711	62,499,289
6001-06	Area Development	152,200,000	70,843,140	81,356,860
7001-07	Administrative Sector	337,862,399	353,621,032	(15,758,633)
8001-08	Repayment of Loan/Interest	-	-	-
	Total Capital Expenditure	<u>723,162,399</u>	<u>526,100,169</u>	<u>197,062,230</u>
	Total Recurrent & Capital Expenditure	<u>2,272,973,985</u>	<u>2,169,890,170</u>	<u>103,083,815</u>

JAHUN LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEARENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
Fin Bank Plc. Dutse	237,913	237,913
Zenith Bank Plc.	304,289	227,315
First Bank Plc.	275,097	275,097
Micro Finance Bank	17,804,168	865,138
Unity Bank Plc.Jahun	1,821,403	105,558
Unity Bank Plc.Jahun	517,961	79,236
Unity Bank Plc.	<u>2,959,284</u>	<u>2,859,284</u>
	<u>23,920,115</u>	<u>4,649,541</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	11,885,721	12,054,836
Others	<u>12,320,114</u>	<u>26,016,500</u>
	<u>24,205,835</u>	<u>38,071,336</u>
<u>4. DEPOSITS</u>		
1.State Government	46,987,537	46,057,871
2.Federal Government	31,463,193	21,178,376
3.Others	<u>7,774,185</u>	<u>5,029,681</u>
	<u>86,224,915</u>	<u>78,265,928</u>
5. Loans	-	-
6. Bank Overdraft Bank PHB DUTSE	<u>399,184</u>	<u>399,184</u>
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	2,167,336,254	1,923,272,793
Less total Expenditure	<u>(2,169,890,170)</u>	<u>1,915,772,024</u>
	<u>(2,553,915)</u>	<u>7,500,769</u>

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA
STATE
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KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

1.	MOHMOUD ALHAJI MATTAFARI	LEADER
2.	MOHAMMED A. MUSA	DEPUTY LEADER
3.	BULAMA MUSA	MAJORITY LEADER
4.	ABDU MOHAMMED	CHIEF WHIP
5.	IBRAHIM ISMAILA	MEMBER
6.	ISYAKU ISAAH	"
7.	ZAKAR IDRIS	"
8.	SARDAU A. ABDU	"
9.	ABDULLAHI MOHAMMED	"

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

EXECUTIVE COUNCIL MEMBERS

S/N	NAME	RANK
1.	ALH. ABBA MOHAMMED DAGURO	CHAIRMAN
2.	ALH. AHMED NOHAMMED MARMA	VICE CHAIRMAN
3.	ALH. ABDULLAHI D. ABUBAKAR	SECRETARY
4.	MOASHMMED ALHAZAI	S/ COUNCILOR EDUCATION
5.	USMAN IBRAHIM GAYIN	" MEDICAL & HEALTHS
6.	IBRAHIM USMAN	" PLANNING
7.	ADAMU RABO	" WORKS & HOUSING
8.	ABDULLAHI SIYAKU	" COMMUNITY DEV.
9.	UMAR ADAMU CHAIRMAN	" AGRICULTURE
10.	HAJARA YAR	" REVENUE
11.	HAJIYA HADIZA MOHD MELERI	ADVISER ON POLITICS
12.	BURA ABDULLAHI	ADVISER ON SECURITY MATTERS
13.	MAL. SA'IDU NA CHUNA	ADVISER ON POVERTY & DISABLE

MANAGEMENT STAFF

1.	ALIYU ABDULLAHI MALAMI	DIRECTOR PERSONNEL MANAGEMENT
2.	IBRAHIM MOHAMMAD	DIRECTOR PLANNING, RESEARCH & STATISTICS
3.	BALARABE SAIDU	TREASURER

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and audited financial statements for the year ended 31st December, 2013.

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:-

	2013
	₦
Income	2,096,628,784
Expenditure	<u>2,116,955,624</u>
Surplus/ (Deficit)	<u>(20,326,840)</u>

COUNCIL MEMBERS

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

I conclude by thanking the management staff, our dedicated employees and the council members who have made possible what we were able to achieve in 2013.

Thank you.

CHAIRMAN
KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Kiri Kasamma Local Government Council of Jigawa State as at 31st December, 2013 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 independent opinion, based on our audit, on those financial statements and to report our opinion to you.

BASIS OF OPINION

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

We planned and performed our audit so as to obtain all the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error, and assessed whether the council's books of account had been properly kept.

OUR OPINION

- i The books of account had been properly kept.
- ii The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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
STATEMENT OF ACCOUNTING POLICES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	636,097	15,498,324
Investments	2	-	-
Advances	3	<u>10,377,487</u>	<u>23,260,980</u>
Total Assets		<u>11,013,584</u>	<u>38,759,304</u>
<u>LESS LIABILITIES</u>			
Deposits	4	77,426,324	84,845,204
Loans	5	-	-
Bank overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>77,426,324</u>	<u>84,845,204</u>
NET ASSET		<u>(66,412,740)</u>	<u>(46,085,900)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated funds B/F		46,085,900	(20,427,242)
Surplus (Deficit) for the year		<u>(20,326,840)</u>	<u>(25,658,658)</u>
Accumulated fund c/d		<u>(66,412,740)</u>	<u>(46,085,900)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	N	N
Internally generated Revenue	30,158,998	20,202,841
Statutory Allocation	<u>2,066,469,788</u>	<u>1,817,943,046</u>
Total Revenue	<u>2,096,628,784</u>	<u>1,838,145,887</u>
<u>EXPENDITURE</u>		
Recurrent	1,523,014,273	1,471,942,081
Capital	<u>593,941,351</u>	<u>391,862,464</u>
Total Expenditure	<u>2,116,955,624</u>	<u>1,863,804,545</u>
Surplus (Deficit) for the year	<u>(20,326,840)</u>	<u>(25,658,658)</u>

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

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	2,096,628,784	1,838,145,887
Less payment (Recurrent & Capital Exp.)	<u>2,116,955,624</u>	<u>1,863,804,545</u>
Net cash from operating activities	(20,326,840)	(25,658,658)
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(44,181,255)</u>	<u>(18,522,597)</u>
Net Cash in flow/ (Out flow)	<u>(64,508,095)</u>	<u>(44,181,255)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	381,658	9,298,994
Deposits	254,439	6,199,330
Bank over Draft	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>636,097</u>	<u>15,498,324</u>
Represented by		
Bank and Cash Balances	<u>636,097</u>	<u>15,498,324</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	40,000	-
1003	Local Licenses and fees	13,473,446	14,870,531
1004	Earnings from Comm. & Undertakings	3,390,920	952,290
1005	Rent on L.G. Properties	3,477,600	897,500
1006	Interest and Dividend	37,962	28,214
1007	Grants	4,869,534	-
1008	Miscellaneous	4,869,534	3,454,306
1009	Statutory Allocations	<u>1,734,256,812</u>	<u>1,817,943,046</u>
	Total Recurrent Revenue	<u>1,764,415,808</u>	<u>1,838,145,887</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	332,212,976	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Revenue	<u>332,212,976</u>	-
	Total Recurrent & Capital Revenue	<u>2,096,628,784</u>	<u>1,838,145,887</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 N	2012 N
2001	Office of Chairman	39,851,250	48,120,877
2002	Office of the Secretary	50,194,519	55,960,875
2003	The council	49,513,509	37,691,812
2004	Personnel Management	89,820,508	85,663,556
2005	Finance and Supply	207,561,850	210,317,836
2006	Education	590,356,237	585,101,708
2007	Medical and Health	159,848,688	147,568,709
2008	Agriculture and Nat. Res.	48,626,615	48,576,376
2009	Works and Housing	101,840,557	72,228,742
2010	Traditional Office Holders	100,115,073	91,060,755
2011	Social & Comm. Development	<u>85,285,466</u>	<u>89,650,835</u>
Total	Total Recurrent Expenditure	<u>1,523,014,273</u>	<u>1,471,942,081</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	130,330,196	84,753,143
5001-05	Social sector	68,598,392	1,845,844
6001-04	Area Development	46,069,445	44,766,232
7001-03		348,943,318	260,497,245
8001	Administrative sector	-	-
	Loan Repayment/ Interest	_____	_____
	TOTAL CAPITAL EXPENDITURE	<u>593,941,351</u>	<u>391,862,464</u>
	TOTAL RECURRENT & CAPITAL EXP.	<u>2,116,955,624</u>	<u>1,863,804,545</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
1001	Taxes	150,000	-	(150,000)
1002	Rates	100,000	40,000	(60,000)
1003	Local Licenses and fees	18,779,000	13,473,446	(5,305,554)
1004	Comm. & Undertakings	2,200,000	3,390,920	1,190,920
1005	Rent on L.G. Properties	1,000,000	3,477,600	2,477,600
1006	Interest and Dividends	650,000	37,962	(612,038)
1007	Grants	-	4,869,534	4,869,534
1008	Miscellaneous	3,050,000	4,869,534	1,819,534
1009	Statutory Allocations	<u>1,657,726,990</u>	<u>1,734,256,812</u>	<u>76,529,822</u>
	Total Recurrent Revenue	<u>1,683,655,990</u>	<u>1,764,415,808</u>	<u>80,759,818</u>

CAPITAL REVENUE

3001	Internal Sources	374,014,992	332,212,976	(41,802,016)
3002	External Sources	-	-	-
3003	Grants	49,234,126	-	(49,234,126)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>423,249,118</u>	<u>332,212,976</u>	<u>(91,036,142)</u>
	Total Recurrent & Capital Revenue	<u>2,106,905,108</u>	<u>2,096,628,784</u>	<u>(10,276,324)</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	DETAILS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
2001	Office of the Chairman	46,419,382	39,851,250	6,568,132
2002	Office of the secretary	59,578,046	50,194,519	9,383,527
2003	The Council	58,637,310	49,513,509	9,123,801
2004	Personnel Management	87,562,615	89,820,508	(2,257,893)
2005	Finance and supply	303,307,150	207,561,850	95,745,300
2006	Education	512,157,880	590,356,237	(78,198,357)
2007	Medical & Health	154,058,141	159,848,688	(5,790,547)
2008	Agriculture and Nat. Res.	55,827,535	48,626,615	7,200,920
2009	Works & Housing	77,799,818	101,840,557	(24,040,739)
2010	Traditional Office	80,500,000	100,115,073	(19,615,073)
2011	Social and Comm. Dev.	85,924,972	85,285,466	639,506
	Total Recurrent Exp.	<u>1,521,772,849</u>	<u>1,523,014,273</u>	<u>(1,241,424)</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	142,320,000	130,330,196	11,989,804
500105	Social Sector	64,000,000	68,598,392	(4,598,392)
6001-06	Area Development	103,000,000	46,069,445	56,930,555
7001-07	Administrative Sector	268,184,596	348,943,318	(80,758,722)
8001-08	Repayment of Loan/Interest	<u>20,000,000</u>	<u>-</u>	<u>20,000,000</u>
	Total Capital Expenditure	<u>597,504,596</u>	<u>593,941,351</u>	<u>3,563,245</u>
	Total Recurrent & Capital Exp.	<u>2,119,277,445</u>	<u>2,116,955,624</u>	<u>2,321,821</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
1. Unity Bank Plc.	14,627	14,400,156
2. Access Bank Plc.	18,812	18,812
3. Unity Bank Plc.	576,023	-
4. First Bank Plc.	15,775	15,775
5. Keystone Bank Plc.	2,884	1,011,002
6. Skye Bank Plc.	7,976	52,579
	<u>636,097</u>	<u>15,498,324</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	8,577,487	9,183,980
Others	<u>1,800,000</u>	<u>14,077,000</u>
	<u>10,377,487</u>	<u>23,260,980</u>
<u>4. DEPOSITS</u>		
1. State Government	39,243,784	42,751,867
2. Federal Government	34,120,009	35,487,676
3. Others	<u>4,062,531</u>	<u>7,605,661</u>
	<u>77,426,324</u>	<u>85,845,204</u>
5. Loans	-	-
6. Bank Overdraft	-	-
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	2,096,628,784	1,838,145,887
Less total Expenditure	<u>(2,116,955,624)</u>	<u>1,863,804,545</u>
	<u>(20,326,840)</u>	<u>(25,658,658)</u>

KIRI KASAMMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER, 2013

S/NO	DESCRIPTION	O/BALANCE	DEBIT	CREDIT	C/BALANCE
D.1	PAYEE	69,459	-	-	69,459
D.2	NULGE	532,903	-	-	532,903
D.3	M . H W. UNION	34,737	-	-	34,737
D.4	8% CONTRIBUTION	-	-	-	-
D.5	5% VAT	34,487,676	7,349,406	6,981,739	34,487,676
D.6	5% GOVT. TAX	42,640,763	8,799,471	5,333,033	42,640,763
D.7	15% W.H.TAX	-	-	-	-
D.8	DISABLES	-	-	-	-
D.9	RETENTION	-	-	-	-
D.10	PARTY CONTRIBUTION	-	-	-	-
D.11	TARABU FARMERS	750,000	-	-	750,000
D.12	MATARA FARMERS	750,000	-	-	750,000
D.13	KIRI KASAMA FARMERS	970,000	-	-	970,000
D.14	DILA DIGE FARMERS	450,000	-	-	450,000
D.15	SALARY & PENSION	41,645	-	-	41,645
D.16	IBRAHIM MUDI	118,021	-	-	118,021
D.17	SANUSI GARBA	-	-	26,823	26,823
D.18	AMINU DALHATU	-	-	26,823	26,823
D.19	MA'AJI SAMAILIA AUYO	-	-	22,531	22,531
D.20	GARBA DAHIRU	-	-	22,531	22,531
D.21	BELLO MAIGARI	-	-	30,044	30,044
D.22	SADI DAN MALLAM	-	-	36,167	36,167
D.23	YAU IBRAHIM Y/DAMAI	-	-	37,552	37,552
D.24	LAWAN H. YARIMA	-	-	22,531	22,531
D.25	SULAIMAN KHALIL	-	-	35,187	35,187
D.26	ALFA A. KILA	-	-	22,531	22,531
D.27	HALILU TIJJANI	-	-	42,917	42,917
D.28	MUHD. ABUBAKAR .K	-	-	37,832	37,832

D.29	DAHIRU GARBA	-	-	38,881	38,881
D.30	MUHD OLAN HADEJIA	-	-	12,875	12,875
	TOTAL	80,845,204	16,148,877	12,729,997	77,426,324

JIGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

HADEJIA LOCAL GOVERNMENT COUNCIL

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

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HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

S/NO	NAME	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 A. SANI	"

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

EXECUTIVE COUNCIL MEMBERS

- | | | |
|-----|----------------------|----------------|
| 1. | Alhaji Abba Haruna | Chairman |
| 2. | Sadiq Muhd Abubarkar | Vice Chairman |
| 3. | Muhammed Medbery | Secretary |
| 4. | Barde Muhd Zakar | Sup. Councilor |
| 5. | Alh.Bebale Yankoli | Sup. Councilor |
| 6. | Nasallah Muhd | Sup. Councilor |
| 7. | Yassa Alhaji | Sup. Councilor |
| 8. | Musa Bura | Sup. Councilor |
| 9. | Musa Abubarkar | Sup. Councilor |
| 10. | Haj Hauwa Ajasko | Sup. Councilor |
| 11. | Abdullahi Suleiman | Adviser |
| 12. | Biwe Ibrahim | Adviser |
| 13. | Muhd Ibrahim Kurma | Adviser |

MANAGEMENT STAFF

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

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
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 2013.

Thank you.

CHAIRMAN
HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013.

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Hadejia Local Government Council of Jigawa State as at 31st December, 2013 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 in 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 independent opinion, based on our audit, on those financial statements and to report our opinion to you.

BASIS OF OPINION

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

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

OUR OPINION

- i The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	763,458	528,702
Investments	2	-	-
Advances	3	<u>7,609,236</u>	<u>7,500,549</u>
Total Assets		<u>8,372,694</u>	<u>8,029,251</u>
<u>LESS LIABILITIES</u>			
Deposits	4	16,917,369	16,562,056
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>16,917,369</u>	<u>16,562,056</u>
<u>NET ASSET</u>		<u>8,554,675</u>	<u>(8,532,805)</u>
Funds Employed			
Accumulated funds B/F		8,532,805	(3,504,888)
Surplus (Deficit) for the year		<u>(11,870)</u>	<u>(5,027,917)</u>
Accumulated fund c/d		<u>(8,554,675)</u>	<u>(8,532,805)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	18,842,085	16,029,983
Statutory Allocation	<u>1,709,525,109</u>	<u>1,707,430,310</u>
Total Revenue	<u>1,728,367,194</u>	<u>1,723,460,293</u>
<u>EXPENDITURE</u>		
Recurrent	1,516,693,388	1,515,655,712
Capital	<u>212,001,701</u>	<u>212,832,498</u>
Total Expenditure	<u>1,728,695,089</u>	<u>1,728,488,210</u>
Surplus (Deficit) for the year	<u>(11,870)</u>	<u>5,027,917</u>

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

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,728,367,194	1,723,460,293
Less payment (Recurrent & Capital Exp.)	<u>1,728,695,089</u>	<u>1,728,488,210</u>
Net cash from operating activities	(11,870)	5,027,917
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(877,615)</u>	<u>(5,903,532)</u>
Net Cash in flow/ (Out flow)	<u>(889,485)</u>	<u>(877,615)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	458,075	317,221
Deposits	305,383	211,481
Bank over Draft	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>763,458</u>	<u>528,702</u>
Represented by		
Bank and Cash Balances	<u>763,458</u>	<u>528,702</u>

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	1,475,000	6,367,500
1003	Local Licenses and fees	11,258,829	4,467,598
1004	Earnings from Comm. & Undertakings	4,949,560	4,452,645
1005	Rent on L.G. Properties	-	-
1006	Interest and Dividend	457,103	47,691
1007	Grants	-	-
1008	Miscellaneous	1,017,618	694,549
1009	Statutory Allocations	<u>1,447,009,879</u>	<u>1,707,430,310</u>
	Total Recurrent Revenue	<u>1,466,167,989</u>	<u>1,723,460,293</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	262,515,230	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>262,515,230</u>	<u>-</u>
Total Recurrent & Capital Revenue		<u>1,728,683,219</u>	<u>1,723,460,293</u>

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013
RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 ₦	2012 ₦
2001	Office of Chairman	36,088,746	42,658,373
2002	Office of the Secretary	70,798,150	68,600,290
2003	The council	47,857,163	40,761,600
2004	Personnel Management	79,175,259	74,439,355
2005	Finance and Supply	176,345,577	200,194,292
2006	Education	655,798,319	620,863,579
2007	Medical and Health	180,694,652	185,725,690
2008	Agriculture and Nat. Res.	44,275,828	49,637,783
2009	Works and Housing	63,690,966	77,451,863
2010	Traditional Office Holders	81,063,429	79,035,695
2011	Social & Comm. Development	<u>80,905,298</u>	<u>76,287,192</u>
Total	Total Recurrent Expenditure	<u>1,516,693,388</u>	<u>1,515, 655,712</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	2,000,000	12,561,888
5001-05	Social sector	-	1,995,252
6001-04	Area Development	-	23,612,371
7001-03	Administrative sector	198,505,701	174,662,987
8001	Loan Repayment/ Interest	-	-
	TOTAL CAPITAL EXPENDITURE	<u>212,001,701</u>	<u>212,832,498</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,728,695,089</u>	<u>1,728,488,210</u>

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	2,000,000	-	(2,000,000)
1002	Rates	8,500,000	1,475,000	(7,025,000)
1003	Local Licenses and fees	13,771,000	11,258,829	(2,512,171)
1004	Comm. & Undertakings	7,640,093	4,949,560	(2,690,533)
1005	Rent on L.G. Properties	-	-	-
1006	Interest and Dividends	1,520,000	457,103	(1,062,897)
1007	Grants	-	-	-
1008	Miscellaneous	200,000	1,017,618	817,618
1009	Statutory Allocations	<u>1,171,976,649</u>	<u>1,447,009,879</u>	<u>275,033,230</u>
	Total Recurrent Rev.	<u>1,205,607,742</u>	<u>1,466,167,989</u>	<u>260,560,247</u>

CAPITAL REVENUE

3001	Internal Sources	318,339,216	262,515,230	(55,823,986)
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	<u>10,000,000</u>	-	<u>(10,000,000)</u>
	Total Capital Rev.	<u>328,339,216</u>	<u>262,515,230</u>	<u>(65,823,986)</u>
	Total Recurrent & Capital Revenue	<u>1,533,946,958</u>	<u>1,728,683,219</u>	<u>194,736,261</u>

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

HEAD	<u>RECURRENT EXPENDITURE</u> DETAILS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
2001	Office of the Chairman	50,223,155	36,088,746	14,134,409
2002	Office of the secretary	79,121,364	70,798,150	8,323,214
2003	The Council	62,400,220	47,857,163	14,543,057
2004	Personnel Management	72,080,453	79,175,259	(7,094,806)
2005	Finance and supply	260,014,921	176,345,577	83,669,344
2006	Education	449,157,880	655,798,319	(216,640,439)
2007	Medical & Health	167,414,098	180,694,652	(13,288,554)
2008	Agriculture and Nat. Res.	55,775,300	44,275,828	11,449,472
2009	Works & Housing	65,474,665	63,690,966	1,783,699
2010	Traditional Office	80,000,000	81,063,429	(1,063,429)
2011	Social and Comm. Dev.	<u>87,063,382</u>	<u>80,905,298</u>	<u>6,158,084</u>
	Total Recurrent expenditure	<u>1,428,725,438</u>	<u>1,516,693,388</u>	<u>(87,967,950)</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	61,000,000	2,000,000	59,000,000
500105	Social Sector	12,600,000	-	12,600,000
6001-06	Area Development	60,709,208	-	49,213,208
7001-07	Administrative Sector	289,418,029	198,505,701	90,912,328
8001-08	Repayment of Loan/Interest	-	-	-
	Total Capital Expenditure	<u>423,727,675</u>	<u>212,001,701</u>	<u>211,725,536</u>
	Total Recurrent & Capital Exp.	<u>1,852,452,675</u>	<u>1,728,695,089</u>	<u>123,757,586</u>

HADEJIA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR
ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
ECO BANK PLC.	15,815	1,404
ECO BANK PLC.	13,239	7,361
ECO BANK PLC.	55,363	103,766
UNION BANK PLC.	3,042	3,842
UNION BANK PLC.	4,143	15,692
UNION BANK PLC.	<u>671,856</u>	<u>396,637</u>
	<u>763,458</u>	<u>528,702</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3 ADVANCES</u>		
Personal Advances	6,689,236	7,500,549
Others	<u>920,000</u>	<u>-</u>
	<u>7,609,236</u>	<u>7,500,549</u>
 <u>4. DEPOSITS</u>		
1.State Government	7,941,265	11,520,501
2.Federal Government	4,111,977	-
3.Others	<u>4,864,127</u>	<u>5,041,555</u>
	<u>16,917,369</u>	<u>16,562,056</u>
 5. Loans	-	-
6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,728,367,194	1,723,460,293
Less total Expenditure	<u>1,728,695,089</u>	<u>1,728,488,210</u>
	<u>(11,870)</u>	<u>(5,027,917)</u>

JIGAWA STATE GOVERNMENT

**REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013**

DUTSE LOCAL GOVERNMENT COUNCIL

DUTSE LOCAL GOVERNMENT COUNCIL JIGAWA STATE

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DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

LEGISLATIVE COUNCIL MEMBERS

	NAME	RANK	WARD
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 SHAIIBU	"	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

	NAME	RANK
1.	HON. SUNUSI ABDULAZIZ DANKOFA	CHAIRMAN
2.	HON. ZUBAIRU GARBA ABAYA	VICE CHAIRMAN
3.	RT. HON. ILIYASU DUNDUBUS	SECRETARY
4.	HON. AKILU MAGAJI S/ASKA	S/COUNCILOR.
5.	HON. MALLAM A KUDAI	S/COUNCILOR.
6.	HON. ABDULKADIR IBRAHIM	S/COUNCILOR.
7.	HON. AJIYA TALATU ABDULLAHI	S/COUNCILOR.
8.	HON. SADI YUSIF	S/COUNCILOR.
9.	HON. ABDULRAHAMAN MOHD	S/COUNCILOR.
10.	HON. AMINU MADAKI	S/COUNCILOR.
11.	AUWALU MOHD	ADVISER
12.	HON. SAIADU GAMBO SAKWAYA	ADVISER
13.	HON. SANI HUSSAINI LARABA	ADVISER

MANAGEMENT STAFF

1.	SULAIMAN ADAMU KIYAWA	DIRECTOR PERSONEL MANAGEMENT
2.	GARBA A. MUSA	DPRS.
3.	ABDUSSALAM LAWAN JAHUN	TREASURER

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	2,289,423,946
Expenditure	<u>2,282,353,650</u>
Surplus/ (Deficit)	<u>7,070,296</u>

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

I conclude by thanking the management staff, our dedicated employees and the council members who have made possible what we were able to achieve in 2013.

Thank you.

CHAIRMAN

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013 **AUDITORS' REPORT**

We have audited the statement of Assets and Liabilities of Dutse Local Government Council of Jigawa State as at 31st December, 2013 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 independent opinion, based on our audit, on those financial statements and to report our opinion to you.

BASIS OF OPINION

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

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

OUR OPINION

- i The books of account had been properly kept.
- ii The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTES	2013	2012
		₦	₦
Liquid Assets	1	21,546,137	4,060,643
Investments	2	-	1,276,572
Advances	3	<u>45,596,877</u>	<u>42,474,918</u>
Total Assets		<u>67,143,014</u>	<u>47,812,133</u>
<u>LESS LIABILITIES</u>			
Deposits	4	70,477,185	58,203,228
Loans	5	-	-
Bank overdraft	6	<u>-</u>	<u>13,372</u>
Total Liabilities		<u>70,477,185</u>	<u>58,216,600</u>
<u>NET ASSET</u>		<u>(3,334,171)</u>	<u>10,404,467</u>

FUNDS EMPLOYED

Accumulated funds B/F	(10,404,467)	(19,609,259)
Surplus (Deficit) for the year	<u>7,070,296</u>	<u>9,204,792</u>
Accumulated fund c/d	<u>(3,334,171)</u>	<u>(10,404,467)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	21,272,818	16,308,743
Statutory Allocation	<u>2,268,151,128</u>	<u>2,252,450</u>
Total Revenue	<u>2,289,423,946</u>	<u>2,268,759,674</u>
<u>EXPENDITURE</u>		
Recurrent	1,861,154,316	1,904,810,088
Capital	<u>421,199,334</u>	<u>354,744,794</u>
Total Expenditure	<u>2,282,353,650</u>	<u>2,259,554,882</u>
Surplus (Deficit) for the year	<u>7,070,296</u>	<u>9,204,792</u>

The Notes on pages.... TO form an integral part of these Financial Statements.

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	2,289,423,946	2,268,759,674
Less payment (Recurrent & Capital Exp.)	<u>2,282,353,650</u>	<u>2,259,554,882</u>
Net cash from operating activities	7,070,296	9,204,792
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(62,315,613)</u>	<u>(71,520,405)</u>
Net Cash in flow/ (Out flow)	<u>(55,245,317)</u>	<u>(62,315,613)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	12,927,682	1,218,193
Deposits	8,618,455	2,842,449
Bank over Draft	-	-
Net Liquid Assets	<u>21,546,137</u>	<u>4,060,642</u>
Represented by		
Bank and Cash Balances	<u>21,546,137</u>	<u>4,060,642</u>

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	757,434	35,000
1002	Rates	3,893,400	1,433,972
1003	Local Licenses and fees	13,696,669	10,297,492
1004	Earnings from Comm. & Undertakings	1,679,720	2,486,890
1005	Rent on L.G. Properties	828,000	27,000
1006	Interest and Dividend	81,935	186,982
1007	Grants	-	-
1008	Miscellaneous	335,660	1,841,407
1009	Statutory Allocations	<u>1,882,994,252</u>	<u>2,252,450,931</u>
	Total Recurrent Revenue	<u>1,904,267,070</u>	<u>2,268,759,674</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	372,541,987	-
3002	External Sources	-	-
3003	Grants	12,614,889	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>385,156,876</u>	<u>-</u>
	Total Recurrent & Capital Revenue	<u><u>2,289,423,946</u></u>	<u><u>2,268,759,674</u></u>

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	54,842,793	41,442,938
2002	Office of the Secretary	14,237,837	16,619,648
2003	The council	51,954,650	36,851,142
2004	Personnel Management	95,731,056	83,583,316
2005	Finance and Supply	190,602,407	318,215,995
2006	Education	851,324,618	790,686,855
2007	Medical and Health	221,501,018	226,487,343
2008	Agriculture and Nat. Resources	43,189,069	54,765,930
2009	Works and Housing	88,382,408	91,938,549
2010	Traditional Office Holders	112,678,037	109,891,713
2011	Social Comm. Development	<u>136,710,423</u>	<u>134,326,659</u>
Total	Total Recurrent Expenditure	<u>1,861,154,316</u>	<u>1,904,810,088</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	32,731,158	17,985,355
5001-05	Social sector	11,709,412	1,300,000
6001-04	Area Development	46,408,673	53,831,159
7001-03	Administrative sector	330,350,091	281,628,280
8001	Loan Repayment/ Interest	<u>-</u>	<u>-</u>
	TOTAL CAPITAL EXPENDITURE	<u>412,199,334</u>	<u>354,744,794</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>2,282,353,650</u>	<u>2,259,554,882</u>

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE FOR
YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	3,000,000	757,434	(2,242,566)
1002	Rates	3,000,000	3,893,400	893,400
1003	Local Licenses and fees	25,930,000	13,696,669	(12,233,331)
1004	Comm. Undertakings	5,100,000	1,679,720	(3,420,280)
1005	Rent on L.G. Properties	1,000,000	828,000	(172,000)
1006	Interest and Dividends	1,200,000	81,935	(1,118,065)
1007	Grants	-	-	-
1008	Miscellaneous	600,000	335,660	(264,340)
1009	Statutory Allocations	<u>1,777,703,020</u>	<u>1,882,994,252</u>	<u>105,291,232</u>
	Total Recurrent Revenue	<u>1,817,533,020</u>	<u>1,904,267,070</u>	<u>86,734,050</u>

CAPITAL REVENUE

3001	Internal Sources	427,695,448	372,541,987	(55,823,986)
3002	External Sources	-	-	-
3003	Grants	10,000,000	12,614,889	2,614,889
3004	Miscellaneous	41,852,266	-	(41,852,266)
	Total Capital Rev.	<u>479,547,714</u>	<u>385,156,876</u>	<u>(94,390,838)</u>
	Grand Total Recurrent And Capital Revenue	<u>2,297,080,734</u>	<u>2,289,423,946</u>	<u>7,656,788</u>

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAP. EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	43,141,180	54,842,793	(11,701,613)
2002	Office of the secretary	14,256,409	14,237,837	18,572
2003	The Council	52,365,241	51,954,650	410,591
2004	Personnel Management	80,693,404	95,731,056	(15,037,652)
2005	Finance and supply	312,427,841	190,602,407	121,825,434
2006	Education	798,157,880	851,324,618	(53,166,738)
2007	Medical & Health	221,200,000	221,501,018	(301,018)
2008	Agriculture and Nat. Res.	46,264,632	43,189,069	3,075,563
2009	Works & Housing	60,803,284	88,382,408	(27,579,124)
2010	Traditional Office Holders	83,000,000	112,678,037	(29,678,037)
2011	Social and Comm. Dev.	78,151,790	<u>136,710,423</u>	(58,558,633)
	Total Recurrent expenditure	<u>1,790,461,661</u>	<u>1,861,154,316</u>	<u>(70,692,655)</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	105,342,264	32,731,158	72,611,106
500105	Social Sector	31,896,640	11,709,412	20,187,228
6001-06	Area Development	73,664,270	46,408,673	27,255,597
7001-07	Administrative Sector	315,732,516	330,350,091	14,617,575
8001-08	Repayment of Loan/Interest	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Expenditure	<u>526,635,690</u>	<u>412,199,334</u>	<u>105,436,356</u>
	Total Recurrent & Capital Expenditure	<u>2,317,097,351</u>	<u>2,282,353,650</u>	<u>34,743,701</u>

DUTSE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
Micro finance Bank Limited	1,830,525	2,706,081
Union Bank Plc.	1,871,732	278,335
Unity Bank, Plc.	1,327,276	720,042
First Bank, Plc.	784,908	2,019
Unity Bank, Plc.	13,284,799	-
Fidelity Bank Plc.	246,232	247,116
Zenith Bank Plc.	1,282,953	107,049
Savings and Loan	<u>4,578,762</u>	<u>-</u>
	<u>21,546,137</u>	<u>4,060,642</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3. ADVANCES</u>		
Personal Advances	10,341,010	11,646,874
Others	<u>35,255,867</u>	<u>30,828,044</u>
	<u>45,596,877</u>	<u>42,474,918</u>
 <u>4. DEPOSITS</u>		
1.State Government	44,774,632	32,475,980
2.Federal Government	19,645,356	16,173,573
3.Others	<u>6,057,197</u>	<u>9,553,675</u>
	<u>70,477,185</u>	<u>58,203,228</u>
 5. Loans	-	-
6. Bank Overdraft	-	13,372
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	2,289,423,946	2,268,759,674
Less total Expenditure	<u>(2,282,353,650)</u>	<u>2,259,554,882</u>
	<u>7,070,296</u>	<u>9,204,792</u>

DUTSE LOCAL GOVERNMENT COUNCIL JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER, 2013

AC/ NO	PARTICULARS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
D/1	P.A.Y.E	2,139,505	9,940,408	9,940,408	2,139,505
D/2	N.U.L.G.E	302,941	3,217,490	3,217,490	302,941
D/3	GOVT TAX	30,336,475	807,308	9,164,087	38,693,254
D/4	5%VAT	15,926,953	5,692,304	9,164,087	19,398,736
D/5	M.H.W.U	153,288	876,912	876,912	153,288
D/6	RETENTION	4,798,001	-	-	4,798,001
D/7	15% WITHOLDING	246,620	-	-	246,620
D/8	8% C.P.S.	3,941,873	10,811,246	10,811,246	3,941,873
D/9	DISABLES	-	12,768,000	12,768,000	-
D/10	PARTY DUES	-	-	-	42,900
D/11	UNCLAIMED	42,900	-	-	126,045
D/12	MUHD. SANI B/KUDU	126,045	-	-	22,531
D/13	YUNUSA MAGAJI	22,531	-	73,055	156,905
D/14	TASIU MUHD GUMEL	83,850	-	25,750	77,250
D/15	HAMISU MUHD GARU	51,500	-	-	12,727
D/16	SULAIMAN ADAMU	12,727	-	5,556	16,667
D/17	ISMAILA SULAIMAN	11,111	-	20,724	27,632
D/18	RABIU SURAKA AUYO	6,908	-	42,910	42,910
D/19	ABUBAKAR SADIQ	-	-	26,823	26,823
D/20	GARBA A. MUSA	-	-	21,458	21,458
D/21	YUSUF MUSA	-	-	32,169	32,169
D/22	MUHD WAWU TIJJANI	-	-	26,822	26,822
D/23	MUKTAR ABUBAKAR	-	-	30,042	30,042
D/24	ADO AMADU	-	-	44,664	44,664
D/25	SANI LAWAL RONI	-	-	16,094	16,094
D/26	NASIRU MIABUBAKAR	-	-	36,171	36,171
D/27	IBRAHIM WUNTI	-	-	23,844	23,844
D/28	AYUBA AHMED MARKE	-	-	19,313	19,313
	ABBA WADA JAHUN	-	-	-	-
	TOTAL	58,203,228	44,113,668	56,387,625	70,477,185

DUTSE LOCAL GOVERNMENT COUNCIL JIGAWA STATE
STATEMENT OF GENERAL ADVANCES AS AT 31ST DECEMBER, 2013

AC/ NO	PARTICULARS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
A1/1	MUHD IBRAHIM B.	300,000			300,000
A1/2	ALI ZUBAIRU	300,000			300,000
A1/3	ALI ZUBAIRU	419,000			419,000
A1/4	ALI ZUBAIRU	340,000			340,000
A1/5	ADAMU GARBA	800,000			800,000
A1/6	ABDULLAHI USMAN G.	168,000			168,000
A1/7	ALI ZUBAIRU	575,000			575,000
A1/8	ALI ZUBAIRU	780,000			780,000
A1/9	ADAMU GARBA	135,000			135,000
A1/10	ALI ZUBAIRU	340,000			340,000
A1/11	GINSAU YUSIF	400,000			400,000
A1/12	TUKUR IBRAHIM	525,000			525,000
A1/13	ADO YUSIF GANGA	329,000			329,000
A1/14	ALH. ABBA UMAR	221,000			221,000
A/15	ALH.ABBA UMAR	490,000			490,000
A1/16	TUKUR IBRAHIM	129,000			129,000
A1/17	TUKUR IBRAHIM	150,000			150,000
A1/18	ALH. ABBA UMAR	380,000			380,000
A1/19	TUKUR IBRAHIM	350,000			350,000
A1/20	HAMISU LAWAN	260,000			260,000
A1/21	TUKUR IBRAHIM	12,477			12,477
A1/22	ALH. ABBA UMAR	1,850,000			1,850,000
A1/24	ALH. MUHD TASIU GUMEL	1,500,000			1,500,000
A1/25	MUHD WAWO TIJJANI	3,000,000	3,000,000		
A1/26	MOHD WAWO TIJJANI	3,000,000			3,000,000
A1/27	MUKTAR ABUBAKAR	300,000			300,000
A1/30	MUHD WAWO TIJJANI	3,000,000	3,000,000		
A1/31	MUHD WAWO TIJJANI	3,000,000	3,000,000		
A1/32	MUKTAR ABUBAKAR	5,000,000	5,000,000		

A1/33	MOHD N. ABUBAKAR			1,000,000	1,000,000
A1/34	MUKTAR ABUBAKAR	5,000,000	5,000,000		
A1/35	NASIRU ABUBAKAR	-	-	3,000,000	3,000,000
A1/36	MUKTAR ABUBAKAR	1,250,000			1,250,000
A1/37	ADO YUSIF GANGA	5,000,000			5,000,000
A1/40	ALH. UMAR ILU (AT)	125,000,000	125,000,000		
A1/41	MUHD TIJJANI WAWU	300,000	300,000		
A1/42	MUKTAR ABUBAKAR	3,500,000	3,500,000		
A1/43	MAGAJI HASSAN	820,000			820,000
A1/44	BELLO BAFFA	200,000			200,000
A1/45	ADO AMADU	-	4,150,000	4,150,000	
A1/46	ALH. ADO AMADU		4,050,000	4,050,000	
A1/47	ALH. NASIRU ABUBAKAR		16,000,000	16,000,000	
A1/48	ALH. HARUNA BARDE		1,500,000	1,500,000	
A1/49	ADO AMADU		2,000,000	2,000,000	
A1/50	ALH.ADO AMADU		550,000	550,000	
A1/51	MUKTAR ABUBAKAR	2,300,000			2,300,000
A1/52	MUHD TIJJANI WAWO	1,500,000			1,500,000
A1/53	TASIU D. GUMEL	1,000,000			1,000,000
A1/54	MUKTAR ABUBAKAR	350,000			350,000
A1/55	MUKTAR ABUBAKAR	1,500,000	1,500,000		
A1/56	MUKTAR ABUBAKAR	300,000	22,177		277,823
A1/57	MUKTAR ABUBAKAR	1,200,000			1,200,000
A1/58	MUKTAR ABUBAKAR	1,000,000			1,000,000
A1/59	HON. COM MLG	2,304,566.64			2,304,566.64
TOTAL		55,703,043.64	52,697,177	32,250,000	35,255,867

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013**

BABURA LOCAL GOVERNMENT COUNCIL

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

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BABURA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

LEGISLATIVE COUNCIL MEMBERS

1. Hon. Tijjani Adamu	Councilor	Babura	Ward
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

1. Aminu Ahmed	Chairman
2. Sa'adu Adamu	Vice chairman
3. Sha'aibu Adamu G/ganta	Secretary
4. Ibrahim S/Fulani	Councilor Works and Housing
5. Aliyu Yusuf Damfa	" Com. and Social Development
6. Usaini Lurwan Girdo	" Revenue
7. Yusuf Adamu Babura	" Protocol & Media
8. Idris Kuzum Zumi	" Agriculture
9. Mansur Danladi Kanya	" Education
10. Haj. Ladi Umar	" Medical & Health

MANAGEMENT STAFF

1. Kani Shuaibu	Director Personnel Management
2. Abdurrahman Ahmed	Director Planning, Research & Statistics
3. Shehu Halilu B / Kudu	Treasurer

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013.
CHAIRMAN'S REPORT

I have the pleasure in submitting to the council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

₦

Income	2,199,508,567
Expenditure	<u>2,214,396,927</u>
Surplus / (Deficit)	<u>(14,888,360)</u>

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Babura Local Government Council of Jigawa state as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

We planned and performed our audit so as to obtain all the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error, 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, 2013 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

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDED 31ST DECEMBER 2013

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

1. BASIS OF ACCOUNTING

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

2. REVENUE GENERATION

a. GOVERNMENT SUBVENTIONS

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

b. INTERNALLY GENERATED REVENUE

This is purely on 'Cash Basis' only.

3. INTEREST INCOME

Interest Income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure 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 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	1,151,548	4,553,553
Investments	2	-	-
Advances	3	<u>6,067,762</u>	<u>5,803,670</u>
Total Assets		<u>7,219,310</u>	<u>10,357,223</u>
<u>LESS LIABILITIES</u>			
Deposits	4	75,189,208	63,438,761
Loans	5	-	-
Bank overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>75,189,208</u>	<u>63,438,761</u>
<u>NET ASSET</u>		<u>(67,969,898)</u>	<u>(53,081,538)</u>
Funds Employed			
Accumulated funds B/F		(53,081,538)	(45,240,920)
Surplus (Deficit) for the year		<u>(14,888,360)</u>	<u>(7,840,618)</u>
Accumulated fund c/d		<u>(67,969,898)</u>	<u>(53,081,538)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

The notes on pagesTO..... form an integral part of these Financial Statements.

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	13,244,975	11,043,058
Statutory Allocation	<u>2,186,263,592</u>	<u>2,008,433,267</u>
Total Revenue	<u>2,199,508,567</u>	<u>2,019,476,325</u>
<u>EXPENDITURE</u>		
Recurrent	1,828,068,764	1,727,406,442
Capital	<u>386,328,163</u>	<u>299,910,501</u>
Total Expenditure	<u>2,214,396,927</u>	<u>2,027,316,943</u>
Surplus (Deficit) for the year	<u>(14,888,360)</u>	<u>(7,840,618)</u>

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

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	2,199,508,567	2,019,476,325
Less payment (Recurrent & Capital Exp.)	<u>2,214,396,927</u>	<u>2,027,316,943</u>
Net cash from operating activities	(14,888,360)	(7,840,618)
 <u>OTHER SOURCES</u>		
Accumulated Funds	(45,531,582)	(37,690,964)
Net Cash in flow/ (Out flow)	<u>(60,419,942)</u>	<u>(45,531,582)</u>
 CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	690,923	2,959,809
Deposits	460,625	1,593,744
Bank over Draft	_____ -	_____ -
Net Liquid Assets	<u>1,151,548</u>	<u>4,553,553</u>
Represented by		
Bank and Cash Balances	<u>1,151,548</u>	<u>4,553,553</u>

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT & CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	-	-
1003	Local Licenses and fees	6,866,156	6,821,775
1004	Earnings from Comm. Undertakings	4,373,285	2,589,381
1005	Rent on L.G. Properties	1,385,000	290,000
1006	Interest on Dividend	227,984	-
1007	Grants	-	-
1008	Miscellaneous	392,550	1,341,902
1009	Statutory Allocation	<u>1,817,257,867</u>	<u>2,008,433,267</u>
	Total Recurrent Revenue	<u>1,830,502,842</u>	<u>2,019,476,325</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	369,005,725	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Rev.	369,005,725	-
	Total Recurrent& Capital Revenue	<u>2,199,508,567</u>	<u>2,019,476,325</u>

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.
STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DEC. 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
2001	Office of the Chairman	48,152,292	70,194,036
2002	Office of the secretary	107,577,364	101,657,543
2003	The Council	64,474,735	40,797,006
2004	Personal Management	96,901,275	104,409,113
2005	Finance & Supply	236,657,087	211,618,319
2006	Education	655,059,024	614,673,383
2007	Medical & Health	235,712,276	241,151,925
2008	Agriculture & Nat. Res.	68,214,442	62,094, 160
2009	Works & Housing	102,739,171	77,116,386
2010	Transitional Office Holders	109,063,528	104,135,222
2011	Social & Comm. Development	103,517,570	<u>99,559,349</u>
Total Recurrent Expenditure		<u>1,828,068,764</u>	<u>1,727,406,442</u>

CAPITAL EXPENDITURES.

4001-08	Economic Sector	34,160,260	8,250,000
5001-05	Social Sector	11,304,000	39,259,753
6001-04	Area Development	33,037,530	11,950,000
7001-03	Administrative Sector	307,027,823	240,450,748
8001	Repayment of Loans/Interest	<u>798,500</u>	-
TOTAL CAPITAL EXPENDITURE		<u>386,328,163</u>	<u>299,910,501</u>
TOTAL RECURRENT & CAPITAL EXP		<u>2, 214,396,927</u>	<u>2,027,316,943</u>

BABURA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
COMPERATIVE STATEMENT OF RECURRENT & CAPITAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2013

RECURRENT REVENUE

HEAD	PARTICULARS	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
1001	Taxes	200,000	-	(200,000)
1002	Rates	-	-	-
1003	Local Licenses & Fees	11,848,000	6,866,156	(4,981,844)
1004	Comm. Undertaking	5,000,000	4,373,285	(626,715)
1005	Rent on L.G Properties	500,000	1,385,000	885,000
1006	Interest & Dividend	1,030,000	227,984	(802,016)
1007	Grants	-	-	-
1008	Miscellaneous	500,000	392,550	(107,540)
1009	Statutory Allocation	<u>1,780,396,785</u>	<u>1,817,257,867</u>	<u>116,861,082</u>
Total Recurrent Revenue		<u>1,719,474,785</u>	<u>1,830,502,842</u>	<u>111,028,057</u>

CAPITAL REVENUE

3001	Internal Sources	409,867,812	369,005,725	(40,862,087)
3002	External Sources	-	-	-
3003	Grants	52,914,382	-	(52,914,382)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>462,782,194</u>	<u>369,005,725</u>	<u>(93,776,469)</u>
Total Recur & Capital Exp.		<u>2,182,256,979</u>	<u>2,199,508,567</u>	<u>17,251,588</u>

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPERATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER 2013

RECURRENT EXPENDITURE

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	46,755,209	48,152,292	(1,397,083)
2002	Office of the secretary	108,185,720	107,577,364	608,356
2003	The Council	52,255,684	64,474,735	(12,219,051)
2004	Personal Management	81,488,540	96,901,275	(15,412,735)
2005	Finance & Supply	352,505,520	236,657,087	115,848,433
2006	Education	612,736,880	655,059,024	(42,322,144)
2007	Medical & Health	207,633,011	235,712,276	(28,079,265)
2008	Agriculture & Resources.	64,688,801	68,214,442	(3,525,641)
2009	Works & Housing	83,690,002	102,739,171	(19,049,169)
2010	Transitional Office	90,000,000	109,063,528	(19,063,528)
2011	Social & Comm. Dev.	<u>78,644,215</u>	<u>103,517,570</u>	<u>(24,873,355)</u>
Total Recurrent Expenditure		<u>1,778,583,582</u>	<u>1,828,068,764</u>	<u>(49,485,182)</u>

CAPITAL EXPENDITURE

4001 - 08	Economic Sector	116,958,985	34,160,260	82,798,725
5001 - 05	Social Sector	84,000,000	11,304,000	72 096,000
6001 – 04	Area Dev. Sector	47,500,000	33,037,530	14,462,470
7001 – 03	Administrative Sector	275,559,704	307,027,823	(31,468,119)
8001	Repayment of Loan / Interest	<u> - </u>	<u>798,550</u>	<u>(798,550)</u>
Total Capital Expenditure		<u>524,018,689</u>	<u>386,328,163</u>	<u>137,690,526</u>
Total Rec. & Cap. Expenditure		<u>2,302,602,271</u>	<u>2,214,396,927</u>	<u>88,205,344</u>

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2013

NOTES	2013	2012
	₦	₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
Access Bank Plc	52,062	1,091,985
Micro finance	11,891	2,354,500
Micro finance	6,346	222,830
Access Bank Plc	19,477	52,492
Unity Bank Plc.	1,018,727	802,746
Unity Bank Plc.	22,656	-
Micro finance	<u>20,389</u>	<u>29,000</u>
	<u>1,151,548</u>	<u>4,553,553</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3 ADVANCES</u>		
Personal Advances	<u>6,067,762</u>	<u>5,803,670</u>
 <u>4. DEPOSITS</u>		
1.State Government	43,397,032	35,368,124
2.Federal Government	25,181,476	19,377,386
3.Others	<u>6,610,700</u>	<u>8,693,251</u>
	<u>75,189,208</u>	<u>63,438,761</u>
 5. Loans	-	-
6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	2,199,508,567	2,019,476,325
Less total Expenditure	<u>(2,214,396,927)</u>	<u>(2,027,316,943)</u>
	<u>(14,888,360)</u>	<u>(7,840,618)</u>

BABURA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

SCHEDULE OF DEPOSIT / ADVANCES AS AT 31ST DECEMBER 2013

S/N	DETAILS	OPENING BAL.	DEBIT	CREDIT	CLOSING BAL.
1	PAYE	973,468	11,199,376	11,199,376	973,468
2	NULGE	36,476	5,161,864	5,161,864	36,476
3	MHWU	1,657,246	1,497,896	1,497,896	1,497,896
4	VAT	19,377,386	1,973,134	6,705,942	24,110,194
5	8% CPS	3,821,678	18,015,070	18,015,070	3,821,678
6	Govt. Tax	30,569,978	948,034	6,687,942	36,309,886
7	Retention	4,074,484	1,078,705	116,286	3,112,065
8	Party Contribution	1,964,263	2,403,747	2,403,747	1,964,263
9	Disable	-	12,768,000	12,768,000	-
10	Haske Yamma Ass	124,500	-	248,00	372,500
11.	Dabawa B. Millet	124,500	-	973,500	1,098,000
12	K/Yamma Sesame	124,500	-	-	124,500
13	K/Grbas Sesame	124,500	-	200,000	324,500
14	K/Arewa Sesame	124,500	-	248,000	372,500
15.	Withholding Tax	341,282	-	730,000	1,071,282
TOTALS		63,438,761	55,057,277	66,967,074	75,189,208

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013**

BIRNIWA LOCAL GOVERNMENT COUNCIL

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

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BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

LEGISLATIVE COUNCIL MEMBERS

1. Musa Bukar	Speaker
2. Musa Mallam	Deputy Speaker
3. Abdullahi Bagana	Member
4. Idi Kyari	"
5. Bukar Dauda	"
6. Abba Mohammad	"
7. Sab'u Rabi'u	"
8. Guroma Muhammad	"
9. Haruna Musa	"
10. Mutari Bagana	"
11. Maigari Usman	"

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

EXECUTIVE COUNCIL MEMBERS

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

MANAGEMENT STAFF

1. A Haruna Adamu	Director Personal Management
2. A. Yusif Maji	Director Planning, Research & Statistics
3. A. Muhammad Idi	Treasurer

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013.

CHAIRMAN'S REPORT

I have the pleasure in submitting to the council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	N
Income	1,743,433,829
Expenditure	<u>1,733, 024,319</u>
Surplus / (Deficit)	<u>10,409,510</u>

COUNCIL MEMBERS

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

I conclude by thanking the management staff, our dedicated employees and the council members who have made possible what we were able to achieve in 2013.

Thank you.

CHAIRMAN
BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Birniwa Local Government Council of Jigawa state as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

We planned and performed our audit so as to obtain all the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error, and assessed whether the council's books of account had been properly kept.

OUR OPINION

- i The books of account had been properly kept.
- ii The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31st DECEMBER 2013

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

1. BASIS OF ACCOUNTING

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

2. REVENUE GENERATION

a. GOVERNMENT SUBVENTIONS

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

b. INTERNALLY GENERATED REVENUE

This is purely on 'Cash Basis' only.

3. INTEREST INCOME

Interest Income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure 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, 2013

ASSET EMPLOYED	NOTES	2013 N	2012 N
<u>LIQUID ASSET</u>	1	8,103,848	8,019,753
Investment	2	-	-
Advances	3	<u>23,772,804</u>	<u>7,006,336</u>
Total Assets		<u>31,876,652</u>	<u>15,026,089</u>
<u>LESS LIABILITIES</u>			
Deposits	4	60,236,211	29,340,197
Loan	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>60,236,211</u>	<u>29,340,197</u>
NET ASSET		28,359,559	<u>(38,769,069)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated funds B/F		(38,769,069)	(7,980,229)
Surplus / (Deficit) for the year		<u>10,409,510</u>	<u>(30,788,840)</u>
Accumulated funds C /D		28,359,559	(38,769,069)

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

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

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

REVENUE AND EXPENDITURE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	N	N
Internally generated Revenue	19,705,038	14,833,921
Statutory Allocation	<u>1,723,728,791</u>	<u>1,690,041,238</u>
Total Revenue	1,743,433,829	<u>1,704,875,159</u>
<u>EXPENDITURE</u>		
Recurrent expenditure	1,251,579,677	1,218,769,800
Capital expenditure	<u>481,444,642</u>	516,894,199
Total Expenditure	<u>1,733,024,319</u>	<u>1,735,663,999</u>
Surplus / (Deficit)	<u>10,409,510</u>	<u>(30,788,840)</u>

The notes on pages ...to... form an integral part of these financial statements.

BRINIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,743,433,829	1,704,875,159
Less payment (Recurrent & Capital Exp.)	<u>1,733,024,319</u>	<u>1,735,663,999</u>
Net cash from operating activities	10,409,510	(30,788,840)
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(38,769,069)</u>	<u>(7,980,229)</u>
Net Cash inflow/ (Out flow)	<u>28,359,559</u>	<u>(38,769,069)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	4,862,308	3,207,901
Deposits	3,241,540	4,811,852
Bank over Draft	-	-
Net Liquid Assets	<u>8,103,848</u>	<u>8,019,753</u>
Represented by		
Bank and Cash Balances	<u>8,103,848</u>	<u>8,019,753</u>

BIRNIWALOCAL GOVERNMENT COUNCIL, JIGAWA STATE.
STATEMENT OF REC. & CAP. REVENUE FOR THE YEAR ENDED 31ST DEC. 2013.

RECURRENT REVENUE

HEAD	PARTICULARS	2013	2012
1001	T axes	-	-
1002	Rate	350,000	-
1003	Local licenses & fees	12,217,922	10,676,496
1004	Earnings from Comm. & Undertaking	3,323,555	2,494,102
1005	Rent on L.G Properties	1,990,000	-
1006	Interest & Dividend	78,491	91,113
1007	Grants	-	-
1008	Miscellaneous	1,745,070	1,572,210
1009	Statutory Allocations	<u>1,407,441,744</u>	<u>1,690,041,238</u>
Total Recurrent Revenue		<u>1,427,146,782</u>	<u>1, 704,875,159</u>

CAPITAL REVENUE

3001	Internal Sources	242,950,427	-
3002	External Sources	-	-
3003	Grants	73,336,620	-
3004	Miscellaneous	-	-
Total Recurrent / Capital Revenue		<u>316,287,047</u>	<u>-</u>
Total Recurrent / Capital Revenue		<u>1,743,433,829</u>	<u>1,704,875,159</u>

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.
STATEMENT OF RECURRENT & CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31ST DEC. 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 N	2012 N
2001	Office of the Chairman	51,279,750	49,887,357
2002	Office of the secretary	12,714,756	14,539,152
2003	The Council	58,063,265	45,731,026
2004	Personal Management	132,093,741	108,260,078
2005	Finance & Supply	154,029,573	158,520,577
2006	Education	383,181,618	413,599,503
2007	Medical & Health	160,717,419	154,670,303
2008	Agriculture & Nat. Res.	42,398,892	40,478,387
2009	Works & Housing	84,007,672	82,021,992
2010	Traditional Office Holders	86,470,578	91,017,607
2011	Social & Comm. Development	<u>86,622,413</u>	<u>60,043,819</u>
Total Recurrent Expenditure		<u>1,251,579,677</u>	<u>1,218,769,800</u>

CAPITAL EXPENDITURE

4001 - 08	Economic Sector	83,406,254	75,426,236
5001 - 05	Social Sector	81,944,890	65,719,101
6001 – 04	Area Development Sector	90,854,877	120,341,258
7001 – 03	Administrative Sector	255,238,621	255,407,604
8001	Loan Repayment / Interest	-	-
Total Capital Expenditure		<u>481,444,642</u>	<u>516,894,199</u>
Total & Capital Expenditure		<u>1,733,024,319</u>	<u>1,735,663,999</u>

BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
COMPERATIVE STATEMENT OF RECURRENT & CAPITAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2013

RECURRENT REVENUE

HEAD	PARTICULARS	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
1001	Taxes	200,000	-	(200,000)
1002	Rates	600,000	350,000	(250,000)
1003	Local Licenses & Fees	14,217,000	12,217,932	(1,999,068)
1004	Comm. Undertaking	3,250,000	3,323,555	73,553
1005	Rent on L.G Properties	2,300,000	1,990,000	(310,000)
1006	Interest & Dividend	1,150,000	78,491	(1,071,509)
1007	Grants	-	-	-
1008	Miscellaneous	40,000	1,745,070	1,705,070
1009	Statutory Allocation	<u>1,499,731,826</u>	<u>1,407,441,744</u>	<u>(92,290,082)</u>
Total Recurrent Revenue		<u>1,521,488,826</u>	<u>1,427,146,782</u>	<u>(94,342,044)</u>

CAPITAL REVENUE

3001	Internal Sources	400,532,490	242,950,427	(157,582,063)
3002	External Sources	-	-	-
3003	Grants	237,675,382	73,336,620	(164,338,762)
3004	Miscellaneous	-	-	-
Total Capital Revenue		<u>638,207,872</u>	<u>316,287,047</u>	<u>(321,920,825)</u>
Total Rec. & Cap. Revenue		<u>2,159,696,698</u>	<u>1,743,433,829</u>	<u>(416,262,869)</u>

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

COMPERATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER 2013

RECURRENT EXPENDITURE

HEAD	DETAILS	ESTIMATED	ACTUAL	VARIACE
2001	Office of the Chairman	46,392,893	51,279,750	(4,886,857)
2002	Office of the secretary	18,486,964	12,714,756	5,772,208
2003	The Council	57,900,755	58,063,265	(162,510)
2004	Personal Management	109,793,129	132,093,741	(22,300,612)
2005	Finance & Supply	305,743,653	154,029,573	151,714,080
2006	Education	440,157,880	383,181,618	56,976,262
2007	Medical & Health	129,099,036	160,717,419	(31,618,383)
2008	Agriculture & Resources.	34,688,592	42,398,892	(7,710,300)
2009	Works & Housing	56,580,668	84,007,672	(27,427,004)
2010	Transitional Office	70,350,000	86,470,578	(16,120,578)
2011	Social & Comm. Dev.	<u>55,877,891</u>	<u>86,622,413</u>	<u>(30,744,522)</u>
Total Recurrent Expenditure		<u>1,325,071,461</u>	<u>1,251,579,677</u>	<u>73,491,784</u>

CAPITAL EXPENDITURE

4001 - 08 Economic Sector	146,700,000	83,406,254	63,293,746
5001 - 05 Social Sector	134,000,000	81,944,890	52,055,110
6001 – 04 Area Development Sector	111,000,000	90,854,877	20,145,123
7001 – 03 Administrative Sector	472,155,414	225,238,621	246,916,793
8001 Repayment of Loan / Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure	<u>863,855,414</u>	<u>481,444,642</u>	<u>382,410,772</u>
Total & Capital Expenditure	<u>2,188,926,875</u>	<u>1,733,024,319</u>	<u>455,902,556</u>

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2013

NOTES	2013	2012
	₦	₦
1. <u>Liquid Assets</u>		
Cash at Hand	-	-
Cash at Banks:		
Unity Bank Hadejia	109,919	3,495,500
Skye Bank Hadejia	2,183,525	29,704
Skye Bank Hadejia	29,704	3,128
Skye Bank Hadejia	3,128	1,884,285
Eco Bank Hadejia	3,419,829	1,924,381
First Bank Hadejia	1,342,743	677, 857
Unity Bank <u>Hadejia</u>	995,000	4,898
Eco Bank Hadejia	<u>20,000</u>	<u>-</u>
	<u>8,103,848</u>	<u>8,019,753</u>
2. <u>Investment</u>	-	-
3. <u>Advances</u>		
Personal	2,985,804	3,569,336
Others	<u>20,787,000</u>	<u>3,437,000</u>
	<u>23,772,804</u>	<u>7,006,336</u>
4. <u>Deposit</u>		
1. State Govt	29,105,066	
2. Federal	26,297,745	
3. Others	<u>4,833,396</u>	
	<u>60,236,211</u>	<u>53,795,158</u>
5. <u>Loans</u>	-	-
6. <u>Bank overdraft</u>	-	-
7. <u>Surplus and Deficits</u>		
Total Revenue	1,743,433,829	1,704,875,159
Deduct Total Expenditure	<u>(1,733,024,319)</u>	<u>(1,735,663,999)</u>
	<u>10,409,510</u>	<u>(30,788,840)</u>

BIRNIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
SCHEDULE OF ADVANCE AS AT 31ST DECEMBER 2013

A/C NO.	PARTICULARS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
1	MUHD JAJI DOLE	243,000	-		243,000
2	AHMAD BADAYI	440,000	-		440,000
3	YA'U YAKUBU KANYA	1,104,000	-		1,104,000
4	YA'U YAKUBU KANYA	1,500,000	-		1,500,000
5	MUHD KANU JABO	150,000	-		150,000
6	KABIRU BAWA	-	3,00,000	3,00,000	-
7	KABIRU BAWA	-	2,00,000	2,00,000	-
8	MUHD ARI KADIRA	-	1,50,000	1,50,000	-
9	RABIU GARBA	-	350,000	-	350,000
10	TUKUR IBRAHIM DOKO	-	4,00,000	4,00,000	-
11	KABIRU BAWA	-	2,00,000	2,00,000	-
12	MUHD KAWU JABO	-	3,50,000	3,50,000	-
13	TUKUR IBRAHIM DOKO	-	1,50,000	1,50,000	-
14	SHUAIBU ALIYU	-	2,00,000	2,00,000	-
15	TIJJANI TAFIDA	-	6,00,000	-	6,00,000
16	TIJJANI TAFIDA	-	4,00,000	-	4,00,000
17	SHEHU SHEHU ADAMU	-	3,00,000	-	3,00,000
18	SHUABU ABDULLAHI	-	4,00,000	-	4,00,000
	TOTAL	3,437,000	36,850,000	19,500,000	20,787,000

BIRNIWA GOVERNMENT COUNCIL JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER 2013

A/C	PARTICULARS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
D/1	P.A.Y.E	-	8,309,932	8,309,932	-
D/2	N.U.L.G.E	-	2,277,292	2,277,292	-
D/3	8% C.P.S	-	7,518,672	7,518,672	-
D/4	M.H.W.U	-	692,200	692,200	-
D/5	N.H.F	-	-	-	-
D/6	PARTY DUES	-	2,337,700		-
D/7	GOVT. TAX	24,405,581	5,635,977		27,307,066
D/8	5% VAT	23,930,098	5,102,143		26,297,749
D/9	DISABLE	-	12,768,000		-
D/10	RETENTION	2,868,818	774,538		3,643,356
D/11	HARUNA ADAMU	172,515	-		172,515
D/12	YUSUF MAJI	172,705	-		172,705
D/13	BELLO JIBRIN	24,216	-		24,216
D/14	TRACTORS	1,798,000	-		1,798,000
D/15	KABIRU BAWA	64,375	26,805		91,197
D/16	SA'ADU ABDULLAHI	16,022	35,750		16,022
D/17	MUHD ARI KADIRA	64,332	-		91,137
D/18	ISMAILA ALI	71,500	26,823		107,250
D/19	MUSA SABO	32,189	-		32,189
D/20	SHUABU MUAZU	37,552	-		64,345
D/21	BADAYI ABBA AHMED	32,112	-		32,112
D/22	KAWU MUHD JABO	25,747	-		25,747
D/23	ADO GAGAYE	17,167	-		17,167
D/24	A IBRAHIM YUSUF	10,730	-		10,730
D/25	MUHD JARIMA ALIYU	17,167	-		17,167
D/26	ABDULLAHI A. GARBA	10,730	-		8,583
D/27	YAKUBU MUHAMMAD	17,167	-		8,583
D/28	MUHAMMAD SALIHU	8,583	-		17,166
D/29	TUKUR TAFIDA ADAMU	8,583	37,555		37,555
D/30	AMINU AHMED	17,166	22,531		22,531

D/31	SULAIMAN MUHD D/GYATN	-	19,713	19,713
D/32	SULAIMAN MUHD D/GYATN	-	27,125	27,125
D/33	LAWAN IBRAHIM TAURA	-	41,377	41,377
D/34	SHEHU SHEHU ADAMU	-	25,550	25,550
	TOTAL			

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

GWARAM LOCAL GOVERNMENT COUNCIL

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

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GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

	<u>NAME</u>	<u>WARD</u>
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

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

MANAGEMENT STAFF

- | | | |
|----|------------------------|--|
| 1. | Abdullahi Aliyu B/Kudu | Director Personnel Management |
| 2. | Yau Haruna | Director Planning Research & Statistics. |
| 3. | Yau Maigari | Treasurer |

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:-

	2013
	₦
Income	2,487,272,121
Expenditure	<u>2,505,158,917</u>
Surplus/ (Deficit)	(17,886,796)

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN
GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Gwaram Local Government Council of Jigawa State as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- i. The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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 POLICES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	3,477,461	37,193,411
Investments	2	-	-
Advances	3	<u>34,088,981</u>	<u>8,301,936</u>
Total Assets		<u>37,566,442</u>	<u>45,495,347</u>
<u>LESS LIABILITIES</u>			
Deposits	4	114,042,598	94,265,393
Loans	5	-	-
Bank overdraft	6	<u>114,125</u>	<u>9,933,439</u>
Total Liabilities		<u>114,156,723</u>	<u>104,198,832</u>
NET ASSET		<u>(76,590,281)</u>	<u>(58,703,485)</u>
Funds Employed			
Accumulated funds B/F		(58,703,485)	(73,636,832)
Surplus (Deficit) for the year		<u>(17,886,796)</u>	<u>14,933,347</u>
Accumulated fund c/d		<u>(76,590,281)</u>	<u>(58,703,485)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	N	N
Internally generated Revenue	20,904,539	20,596,816
Statutory Allocation	<u>2,466,367,582</u>	<u>2,405,203,453</u>
Total Revenue	<u>2,505,158,917</u>	<u>2,425,800,269</u>
<u>EXPENDITURE</u>		
Recurrent	2,004,062,952	1,880,753,863
Capital	<u>509,095,965</u>	<u>530,113,059</u>
Total Expenditure	<u>2,505,158,917</u>	<u>2,410,866,922</u>
Surplus (Deficit) for the year	<u>(17,886,796)</u>	<u>14,933,347</u>

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

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	2,487,272,121	2,425,800,269
Less payment (Recurrent & Capital Exp.)	<u>1,505,158,917</u>	<u>2,410,866,922</u>
Net cash from operating activities	(17,886,796)	14,933,347
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(140,100,918)</u>	<u>(155,034,265)</u>
Net Cash in flow/ (Out flow)	<u>(157,987,714)</u>	<u>(140,100,918)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	2,086,477	27,297,209
Deposits	1,390,984	18,198,138
Bank over Draft		
Net Liquid Assets	<u>3,477,461</u>	<u>45,495,347</u>
Represented by		
Bank and Cash Balances	<u>3,477,461</u>	<u>45,495,347</u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	640,000	120,000
1003	Local Licenses and fees	12,306,959	12,117,372
1004	Earnings from Comm. & Undertakings	3,076,655	4,555,367
1005	Rent on L.G. Properties	399,000	174,000
1006	Interest and Dividend	30,000	34,500
1007	Grants	-	-
1008	Miscellaneous	4,451,925	3,595,577
1009	Statutory Allocations	<u>2,000,031,707</u>	<u>2,405,203,453</u>
	Total Recurrent Revenue	<u>2,020,936,246</u>	<u>2,425,800,269</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	434,613,815	-
3002	External Sources	-	-
3003	Grants	31,722,060	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>466,335,875</u>	<u>-</u>
Grand Total Recurrent & Capital Revenue		<u><u>2,487,272,121</u></u>	<u><u>2,425,800,269</u></u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 ₦	2012 ₦
2001	Office of Chairman	49,132,231	46,781,098
2002	Office of the Secretary	23,885,497	20,301,920
2003	The council	65,065,699	38,974,701
2004	Personnel Management	168,964,651	182,574,396
2005	Finance and Supply	251,942,026	272,650,235
2006	Education	736,322,026	654,896,439
2007	Medical and Health	292,285,648	252,119,046
2008	Agriculture and Nat. Res.	54,760,075	55,820,908
2009	Works and Housing	89,736,358	107,625,464
2010	Traditional Office Holders	134,802,048	122,914,286
2011	Social & Comm. Development	<u>137,166,693</u>	<u>126,095,370</u>
Total	Total Recurrent Expenditure	<u>2,004,062,952</u>	<u>1,880,753,863</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	13,176,853	28,071,386
5001-05	Social sector	83,381,292	98,378,567
6001-04	Area Development	25,587,308	31,939,168
7001-03	Administrative sector	353,950,512	363,434,570
8001	Loan Repayment/ Interest	<u>25,000,000</u>	<u>8,289,368</u>
	TOTAL CAPITAL EXPENDITURE	<u>501,095,965</u>	<u>530,113,059</u>
	TOTAL RECURRENT & CAPITAL EXP,	<u>2,505,158,917</u>	<u>2,410,866,922</u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	300,000	-	(300,000)
1002	Rates	1,00,000	640,000	(360,000)
1003	Local Licenses and fees	20,160,000	12,306,959	(7,853,041)
1004	Comm. & Undertakings	6,200,000	3,076,655	(3,123,450)
1005	Rent on L.G. Properties	100,000	399,000	299,000
1006	Interest and Dividends	1,200,000	30,000	(1,170,000)
1007	Grants	-	-	-
1008	Miscellaneous	2,000,000	4,451,925	2,451,925
1009	Statutory Allocations	<u>2,000,432,278</u>	<u>2,000,031,707</u>	<u>(400,571)</u>
	Total Recurrent Revenue	<u>2,031,392,278</u>	<u>2,020,936,246</u>	<u>(10,456,032)</u>

CAPITAL REVENUE

3001	Internal Sources	492,575,683	434,613,815	(57,961,868)
3002	External Sources	-	-	-
3003	Grants	50,126,258	31,722,060	(18,404,198)
3004	Miscellaneous	-	-	-
	Total Capital Revenue	<u>542,701,941</u>	<u>466,335,875</u>	<u>(76,366,066)</u>
	Grand Total Recurrent & Capital Revenue	<u>2,574,094,219</u>	<u>2,487,272,121</u>	<u>(86,822,098)</u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL
EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

DETAILS		ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	46,274,636	49,132,231	(2,857,595)
2002	Office of the secretary	23,622,160	23,885,497	(263,337)
2003	The Council	52,464,620	65,065,699	(12,601,079)
2004	Personnel Management	135,460,117	168,964,651	(33,504,534)
2005	Finance and supply	366,755,000	251,942,026	114,812,974
2006	Education	731,630,231	736,322,026	(4,691,795)
2007	Medical & Health	240,429,236	292,285,648	(51,856,412)
2008	Agriculture and Nat. Res.	50,945,430	54,760,075	(3,814,645)
2009	Works & Housing	87,048,311	89,736,358	(2,688,047)
2010	Traditional Office	113,397,000	134,802,048	(21,405,048)
2011	Social and Comm. Dev.	<u>110,172,903</u>	<u>137,166,693</u>	(26,993,790)
	Total Recurrent expenditure	<u>1,958,199,644</u>	<u>,004,062,952</u>	<u>(45,863,308)</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	68,766,381	13,176,853	55,589,528
500105	Social Sector	132,840,519	83,381,292	49,459,126
6001-06	Area Development	71,700,000	25,587,308	46,112,692
7001-07	Administrative Sector	388,718,878	353,950,512	34,758,366
8001-08	Repayment of Loan/Interest	<u>15,000,000</u>	<u>25,000,000</u>	<u>(10,000,000)</u>
	Total Capital Expenditure	<u>677,025,778</u>	<u>501,095,965</u>	<u>175,929,813</u>
	Total Recurrent & Capital Exp.	<u><u>2,635,225,422</u></u>	<u><u>2,505,158,917</u></u>	<u><u>130,066,505</u></u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
1. Unity Bank Plc.	46,990	69,684
2. Unity Bank Plc.	64,075	761,031
3. Unity Bank Plc.	504,808	295,054
4. MainStreet Bank Plc.	2,705,926	26,662
5. Unity Bank Plc.	26,602	36,040,980
6. Unity Bank Plc	<u>129,000</u>	<u>-</u>
	<u>3,477,461</u>	<u>37,193,411</u>
<u>2. INVESTMENTS</u>		
Investment		
<u>3 ADVANCES</u>		
Personal Advances	7,988,981	8,301,936
Others	26,100,000	<u>-</u>
	<u>34,088,981</u>	<u>8,301,936</u>
<u>4. DEPOSITS</u>		
1.State Government	51,488,561	51,765,699
2.Federal Government	38,620,763	29,212,555
3.Others	<u>23,933,274</u>	<u>13,287,138</u>
	<u>114,042,598</u>	<u>94,265,392</u>
<u>5. Loans</u>	-	-
<u>6. Bank Overdraft</u>		
1.Unity Bank	-	9,789,314
2.Zenith Bank	<u>114,125</u>	<u>144,125</u>
	<u>114,125</u>	<u>9,933,439</u>
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	2,487,272,121	2,425,800,269
Less total Expenditure	<u>2,505,158,917</u>	<u>2,410,866,922</u>
	<u>(17,886,796)</u>	<u>14,933,347</u>

GWARAM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER 2013

A/C NO	PARTICULARS	O/BALANCE	DEBIT	CREDIT	C/BALANCE
D-1	P.A.Y.E	874,021	9,818,202	9,818,202	874,021
D-2	5% VAT	29,032,798	9,308,008	-	38,340,806
D-3	5% GOVT TAX	41,920,244	8,694,296	-	50,614,540
D-4	10% RETENTION	4,944,133	7,018,236	5,585,917	6,426,452
D-5	N.U.L.G.E	3,991,761	4,636,899	4,636,899	3,991,761
D-6	M.H.W.U	1,612,582	660,312	660,312	1,612,582
D-7	N.H.F	43,257	-	-	43,257
D-8	15% WITHOLDING TAX	136,500	100,200	-	236,700
D-9	8% C.P.S	8,971,434	13,593,501	13,593,501	8,971,434
D-10	PARTY CONTRIBUTION	2,033,096	2,343,912	2,343,912	2,033,096
D-11	DISABLES	-	12,768,000	12,768,000	-
D-12	KIYAWA L.G	360,000	-	-	360,000
D-13	AUYO L.G	5,722	-	-	5,722
D-14	SULE TANKARKAR	60,083	-	40,000	20,083
D-15	BIRNIN KUDU	90,112	-	-	90,112
D-16	SHEHU HALILU	21,456	32,184	53,640	-
D-17	MUHD MANSUR	11,440	27,468	-	38,908
D-18	MUHD SANI KILA	7,852	23,556	-	31,408
D-19	HARUNA USMAN	17,164	51,492	-	68,656
D-20	AMINU ALI	4,444	6,667	-	11,111
D-21	NASIRU MUHD MGT	34,333	42,917	-	77,250
D-22	YAKUBU IDRIS	17,128	5,384	-	68,512
D-23	HAYATU IDRIS	25,832	38,748	64,580	-
D-24	MUSA SHUAIBU	-	29,967	-	29,967
D-25	AHMED MUHD	-	37,538	-	37,538
D-26	DANLAMI SULE	-	6,436	-	6,436
D-27	JAFAR UMAR ALIYU	-	8,582	-	8,582
D-28	HARUNA SANI	-	8,582	-	8,582
D-29	MUHAMMAD MUSA	-	7,186	-	7,186
D-30	BASHIR ADO	-	19,314	-	19,314
D-31	YAHAYA AMADU	-	8,582	-	8,582
TOTAL		94,265,392	69,342,169	49,464,963	114,042,598

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

KIYAWA LOCAL GOVERNMENT COUNCIL

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
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KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

	NAME	WARD	RANK
1.	Wade Mati	Fake	Council Leader
2.	Muhammad Isah	Maje	Deputy Councilor
3.	Sunusi Adamu	Gurduba	Member
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

<u>NAME</u>	<u>RANK</u>
1. Alhaji 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

Aliyu Fada	Director Admin & Gen. Services
Shehu D. Ibrahim	Director Planning Research & Statistics
Adamu G. Muhammad	Treasurer

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,795,153,384
Expenditure	<u>1,789,505,606</u>
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 2013.

Thank you.

CHAIRMAN
KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Kiyawa Local Government Council of Jigawa State as at 31st December, 2013 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 in financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- i. The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENT'S SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	4,429,857	899,962
Investments	2	-	-
Advances	3	<u>35,036,717</u>	<u>14,074,878</u>
Total Assets		<u>39,466,574</u>	<u>14,974,840</u>
<u>LESS LIABILITIES</u>			
Deposits	4	97,315,021	78,291,065
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>97,315,021</u>	<u>78,291,065</u>
<u>NET ASSET</u>		<u>(57,848,447)</u>	<u>(63,316,225)</u>

Funds Employed

Accumulated funds B/F	(63,316,225)	(52,982,337)
Surplus (Deficit) for the year	<u>5,647,778</u>	<u>(10,333,888)</u>
Accumulated fund c/d	<u>(57,848,447)</u>	<u>(63,316,225)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013

<u>REVENUE</u>	2013	2012
	N	N
Internally generated Revenue	15,783,519	8,556,946
Statutory Allocation	<u>1,779,369,865</u>	<u>1,673,210,399</u>
Total Revenue	<u>1,795,153,384</u>	<u>1,681,767,345</u>
<u>EXPENDITURE</u>		
Recurrent	1,380,890,375	1,340,623,592
Capital	<u>408,615,231</u>	<u>351,477,641</u>
Total Expenditure	<u>1,789,505,606</u>	<u>1,692,101,233</u>
Surplus (Deficit) for the year	<u>5,647,778</u>	<u>(10,333,888)</u>

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

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2013

<u>REVENUE</u>	2013	2012
CASH FLOW FROM OPERATING ACTIVITIES	₦	₦
Total Revenue	1,795,153,384	1,681,767,345
Less payment (Recurrent & Capital Exp)	<u>1,789,505,606</u>	<u>1,692,101,233</u>
Net cash from operating activities	<u>5,647,778</u>	<u>(10,333,888)</u>
 <u>OTHER SOURCES</u>		
Accumulated Funds	<u>(63,316,225)</u>	<u>(52,982,337)</u>
Net Cash in flow/ (Out flow)	<u>(57,668,447)</u>	<u>(63,316,225)</u>
 CASH FLOW FROM INVESTMENT ACTIVITIES		
WORKING CAPITAL		
 Advances	2,657,914	629,973
Deposits	1,771,943	269,989
Bank over Draft		<u>-</u>
Net Liquid Assets	<u>4,429,857</u>	<u>899,962</u>
Represented by		
Bank and Cash Balances	<u>4,429,857</u>	<u>899,962</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR THE YEAR ENDED 31 DECEMBER 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	N	N
1001	Taxes	-	23,889
1002	Rates	290,000	36,027
1003	Local Licenses and fees	10,519,657	6,987,737
1004	Earnings from Comm. & Undertaking	3,954,106	1,037,235
1005	Rent on L.G. Properties	16,500	20,000
1006	Interest and Dividend	9,015	452,058
1007	Grants	-	-
1008	Miscellaneous	994,241	-
1009	Statutory Allocation	<u>1,616,735,158</u>	<u>1,673,210,399</u>
	Total Recurrent Revenue	<u>1,632,518,677</u>	<u>1,681,767,345</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	162,624,707	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Revenue	<u>162,634,707</u>	<u>-</u>
	Total Recurrent and Capital Revenue	<u>1,795,153,384</u>	<u>1,681,767,345</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		N	N
2001	Office of Chairman	50,662,170	53,050,918
2002	Office of the Secretary	38,554,046	40,083,935
2003	The council	43,380,877	50,030,064
2004	Personnel Management	118,164,388	104,377,932
2005	Finance and Supply	184,720,719	193,438,583
2006	Education	398,784,065	393,984,726
2007	Medical and Health	170,641,742	1998,862,396
2008	Agriculture and Nat. Res.	43,095,589	45,587,128
2009	Works and Housing	114,718,633	101,868,586
2010	Traditional Office Holders	90,883,856	62,693,380
2011	Social Comm. Development	<u>127,284,290</u>	<u>1,340,623,592</u>
Total	Total Recurrent Expenditure	<u>1,380,890,375</u>	<u>1,340,623,592</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	40,292,993	38,979,853
5001-05	Social sector	37,008,181	40,655,360
6001-04	Area Development	43,730,929	43,522,627
7001-03	Administrative sector	287,583,128	228,319,801
8001	Loan Repayment/ Interest	<u>-</u>	<u>-</u>
	TOTAL CAPITAL EXPENDITURE	<u>408,615,231</u>	<u>351,477,641</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,789,505,606</u>	<u>1,692,101,233</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL
REVENUE FOR THE YEAR ENDED 31 DECEMBER 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	200,000	-	(200,000)
1002	Rates	350,000	290,000	(60,000)
1003	Local Licenses and fees	28,010,000	10,519,657	(17,490,343)
1004	Comm. Undertakings	4,400,000	3,954,106	(445,894)
1005	Rent on L.G. Properties	200,000	16,500	(183,500)
1006	Interest and Dividends	1,250,000	9,015	(1,240,985)
1007	Grants	-	-	-
1008	Miscellaneous	600,000	994,241	394,241
1009	Statutory Allocation	<u>1,592,636,876</u>	<u>1,616,735,158</u>	<u>24,098,282</u>
	Total Recurrent Revenue	<u>1,627,646,876</u>	<u>1,632,518,677</u>	<u>4,871,801</u>

CAPITAL REVENUE

3001	Internal Sources	380,361,881	162,624,707	(217,727,174)
3002	External Sources	-	-	-
3003	Grants	200,000,000	-	(200,000,000)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Rev.	<u>580,361,881</u>	<u>162,634,707</u>	<u>(417,727,174)</u>
	Total Recurrent Cap. Revenue	<u>2,208,008,757</u>	<u>1,795,153,384</u>	<u>(412,855,373)</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	49,663,060	50,662,170	(999,110)
2002	Office of the secretary	38,573,672	38,554,046	19,626
2003	The Council	52,400,220	43,380,877	9,019,343
2004	Personnel Management	115,075,812	118,164,388	(3,088,576)
2005	Finance and supply	348,322,304	184,720,719	163,601,585
2006	Education	402,490,732	398,784,065	3,706,667
2007	Medical & Health	224,480,502	170,641,742	53,838,760
2008	Agriculture and Nat. Res.	36,847,250	43,095,589	(6,248,339)
2009	Works & Housing	81,305,639	114,718,633	(33,412,994)
2010	Traditional Office	91,400,000	90,883,856	516,144
2011	Social and Comm. Dev.	<u>77,110,596</u>	<u>127,284,290</u>	<u>(50,173,694)</u>
	Total Recurrent expenditure	<u>1,517,669,787</u>	<u>1,380,890,375</u>	<u>136,779,412</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	181,717,739	40,292,993	141,424,746
500105	Social Sector	269,709,921	37,008,181	259,701,740
6001-06	Area Development	115,300,000	43,730,929	71,569,071
7001-07	Administrative Sector	274,094,871	287,583,128	(13,488,257)
8001-08	Repayment of Loan/Interest	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Expenditure	<u>867,822,531</u>	<u>408,615,231</u>	<u>459,207,300</u>
	Total Recurrent & Capital Expenditure	<u>2,385,492,318</u>	<u>1,789,505,606</u>	<u>595,986,712</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
F.C.M.B BANK PLC.	159,512	159,422
DIAMOND BANK PLC.	442,961	-
MAINSTREET BANK PLC.	2,548,225	-
DIAMOND BANK PLC.	845,701	-
ZENITH BANK PLC.	26,966	23,283
UNITY BANK, PLC.	10,175	368,095
UNITY BANK, PLC.	17,270	124,115
BANK P.H.B	225,047	225,047
	<u>4,429,857</u>	<u>899,962</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3 ADVANCES</u>		
Personal Advances	8,346,717	8,460,889
Others	<u>26,690,000</u>	<u>6,957,707</u>
	<u>35,036,717</u>	<u>15,418,596</u>
 <u>4. DEPOSITS</u>		
1.State Government	50,049,883	40,941,155
2.Federal Government	41,243,058	31,422,729
3.Others	<u>6,022,080</u>	<u>5,927,181</u>
	<u>97,315,021</u>	<u>78,291,065</u>
 5. Loans	-	-
6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,795,153,384	1,681,767,345
Less total Expenditure	<u>1,789,505,606</u>	<u>1,692,101,233</u>
	<u>5,647,778</u>	<u>(10,333,888)</u>

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER 2013

S/N	DESCRIPTION	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
D.1	PAYE	365,561	7,634,520	7,634,520	365,561
D.2	Retention	1,293,195	1,407,835	1,461,962	1,347,322
D.3	5% Government Tax	40,575,594	-	9,108,728	49,684,322
D.4	5% VAT	30,146,688	1,010,809	10,455,538	39,591,417
D.5	Withholding Tax	852,969	-	375,600	1,228,569
D.6	National Housing Fund	423,072	-	-	423,072
D.7	N.U.L.G.E	557,214	2,137,882	2,137,882	557,214
D.8	M.H.W.U	243,557	254,672	254,672	243,557
D.9	8% C.P.S	-	6,996,501	6,996,501	-
D.10	Party Contribution	-	2,158,898	2,158,898	-
D.11	Disables	-	12,768,000	12,768,000	-
D.12	Revolving Loan	3,247,243	-	-	3,247,243
D.13	Loan Overpaid	43,957	-	-	43,957
D.14	Loan From Other Local Govt	542,016	-	-	542,016
D.15	Sabo Muhammed	-	-	19,313	19,313
D.16	Aminu Shehu	-	-	21,458	21,458
	TOTAL	78,291,065	34,369,117	53,393,072	97,315,021

KIYAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCES AS AT 31ST DECEMBER 2013

S/N	DESCRIPTION	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
1	MUHD S. SARAHA	250,000	-	-	250,000
2	UMARU HAMZA	1,500,000	-	-	1,500,000
3	ABDULLAHI A. ALIYU	2,000,000		-	2,000,000
4	SAMIRA ABDO	1,000,000	-	-	1,000,000
5	MUSA DAUDA UZA	-	-		7,540,000
6	ABDULLAHI IBRAHIM	-	-		8,000,000
7	IBRAHIM HARUNA	-	-		6,400,000
	TOTAL	4,750,000	-	21,940,000	26,690,000

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

AUYO LOCAL GOVERNMENT COUNCIL

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

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AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

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

AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE

EXECUTIVE COUNCIL MEMBERS

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

MANAGEMENT STAFF

1. A. Halilu Tijjani	Director Personnel Management
2. A. Lawan Ibrahim Taura	Director Planning, Research & Statistics
3. A. Zakar Adamu	Treasurer

AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,711,133,985
Expenditure	<u>1,710,876,293</u>
Surplus/ (Deficit)	<u>257,692</u>

COUNCIL MEMBERS

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

I conclude by thanking the management staff, our dedicated employees and the council members who have made possible what we were able to achieve in 2013.

Thank you.

CHAIRMAN
AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Auyo Local Government Council of Jigawa State as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- i. The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	20,082,755	9,689,398
Investments	2	-	-
Advances	3	<u>34,086,980</u>	<u>32,421,335</u>
Total Assets		<u>54,169,735</u>	<u>42,110,733</u>
<u>LESS LIABILITIES</u>			
Deposits	4		34,697,912
Loans	5		-
Bank overdraft	6	_____	_____
Total Liabilities		<u>46,499,222</u>	<u>34,697,912</u>
NET ASSET		<u>7,670,513</u>	<u>7,412,821</u>

Funds Employed

Accumulated funds B/F	7,412,821	(49,397,283)
Surplus (Deficit) for the year	<u>257,692</u>	<u>56,810,104</u>
Accumulated fund c/d	<u>7,670,513</u>	<u>7,412,821</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	N	N
Internally generated Revenue	10,206,206	7,310,200
Statutory Allocation	<u>1,700,927,779</u>	<u>1,614,828,027</u>
Total Revenue	<u>1,711,133,985</u>	<u>1,622,138,227</u>
<u>EXPENDITURE</u>		
Recurrent	1,322,110,880	1,278,061,299
Capital	<u>388,765,413</u>	<u>287,266,824</u>
Total Expenditure	<u>1,710,876,293</u>	<u>1,565,328,123</u>
Surplus (Deficit) for the year	<u>257,692</u>	<u>56,810,104</u>

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

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	<u>₦</u>	<u>₦</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,711,133,985	1,622,138,227
Less payment (Recurrent & Capital Exp.)	<u>1,710,876,293</u>	<u>1,565,328,123</u>
Net cash from operating activities	24,468,283	56,810,104
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>7,412,821</u>	<u>(49,397,283)</u>
Net Cash in flow/ (Out flow)	<u>31,881,104</u>	<u>7,412,821</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	12,049,653	31,210,770
Deposits	8,033,102	10,899,963
Bank over Draft	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>20,082,755</u>	<u>42,110,733</u>
Represented by		
Bank and Cash Balances	<u>20,082,755</u>	<u>42,110,733</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	15,000	48,000
1003	Local Licenses and fees	7,243,199	6,631,113
1004	Earnings from Comm. & Undertakings	752,000	540,000
1005	Rent on L.G. Properties	40,000	-
1006	Interest and Dividend	278,531	60,587
1007	Grants	-	-
1008	Miscellaneous	1,877,476	30,500
1009	Statutory Allocations	<u>1,423,670,939</u>	<u>1,614,828,027</u>
	Total Recurrent Revenue	<u>1,433,877,145</u>	<u>1,622,138,227</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	277,256,840	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>277,256,840</u>	<u>-</u>
	Total Recurrent & Capital Revenue	<u>1,711,133,985</u>	<u>1,622,138,227</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 ₦	2012 ₦
2001	Office of Chairman	48,169,466	56,248,899
2002	Office of the Secretary	19,946,655	19,539,589
2003	The council	50,063,447	44,095,775
2004	Personnel Management	114,976,571	99,011,801
2005	Finance and Supply	152,642,743	150,712,377
2006	Education	540,259,645	529,943,420
2007	Medical and Health	127,109,914	118,895,043
2008	Agriculture and Nat. Res.	45,299,857	43,998,049
2009	Works and Housing	61,085,639	68,065,750
2010	Traditional Office Holders	87,216,322	84,889,214
2011	Social & Comm. Development	<u>75,340,621</u>	<u>62,661,382</u>
Total	Total Recurrent Expenditure	<u>1,322,110,880</u>	<u>1,278,061,299</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	78,136,068	51,000,872
5001-05	Social sector	23,804,031	25,211,713
6001-04	Area Development	44,352,890	49,841,550
7001-03	Administrative sector	242,472,424	161,212,689
8001	Loan Repayment/ Interest	<u>-</u>	<u>-</u>
	TOTAL CAPITAL EXPENDITURE	<u>388,765,413</u>	<u>287,266,824</u>
	TOTAL RECURRENT & CAPITAL EXP.	<u>1,710,876,293</u>	<u>1,565,328,123</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE FOR
THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	200,000	-	(200,000)
1002	Rates	250,000	15,000	(235,000)
1003	Local Licenses and fees	10,890,000	7,243,199	(3,646,801)
1004	Comm. & Undertakings	680,000	752,000	(72,000)
1005	Rent on L.G. Properties	70,000	40,000	(30,000)
1006	Interest and Dividends	220,000	278,531	58,531
1007	Grants	-	-	-
1008	Miscellaneous	50,000	1,877,476	1,827,476
1009	Statutory Allocations	<u>1,471,293,028</u>	<u>1,423,670,939</u>	<u>(47,622,089)</u>
	Total Recurrent Revenue	<u>1,483,653,028</u>	<u>1,433,877,145</u>	<u>(49,775,883)</u>

CAPITAL REVENUE

3001	Internal Sources	357,590,554	277,256,840	(80,333,714)
3002	External Sources	-	-	-
3003	Grants	44,604,335	-	(44,604,335)
3004	Miscellaneous	-	-	-
	Total Capital Revenue	<u>402,194,889</u>	<u>277,256,840</u>	<u>(124,938,649)</u>
	Total Recurrent& Capital Revenue	<u>1,885,847,917</u>	<u>1,711,133,985</u>	<u>(174,713,932)</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL
EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	DETAILS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
2001	Office of the Chairman	49,138,099	48,169,466	968,633
2002	Office of the secretary	21,420,162	19,946,655	1,503,507
2003	The Council	50,376,960	50,063,447	313,513
2004	Personnel Management	67,266,740	114,976,571	(47,709,831)
2005	Finance and supply	259,229,436	152,642,743	106,586,693
2006	Education	555,034,164	540,259,645	14,774,519
2007	Medical & Health	108,692,318	127,109,914	(18,417,596)
2008	Agriculture and Nat. Res.	41,901,123	45,299,857	(3,398,626)
2009	Works & Housing	48,017,024	61,085,639	(13,068,615)
2010	Traditional Office	77,000,000	87,216,322	(10,216,322)
2011	Social and Comm. Dev.	<u>540,079,646</u>	<u>75,340,621</u>	<u>464,739,025</u>
	Total Recurrent expenditure	<u>1,818,155,780</u>	<u>1,322,110,880</u>	<u>(496,044,900)</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	156,397,347	78,136,068	78,261,279
500105	Social Sector	47,500,000	23,804,031	23,695,969
6001-06	Area Development	95,000,000	44,352,890	50,647,110
7001-07	Administrative Sector	294,911,164	242,472,424	52,438,740
8001-08	Repayment of Loan/Interest	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Expenditure	<u>593,808,511</u>	<u>388,765,413</u>	<u>205,043,098</u>
	Total Recurrent & Capital Exp.	<u>2,411,964,261</u>	<u>1,710,876,293</u>	<u>701,087,968</u>

AUYO LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
1. Unity Bank Plc. Hadejia	1,394,361	3,381,630
2. UBA Bank Plc. Hadejia	179,524	736,094
3. Keystone Bank Plc.	307,865	1,128,565
4. Eco Bank Plc.	17,310,070	4,230,011
5. Skye Bank Plc.	709,555	9,555
6. Unity Bank Plc.	181,380	203,543
	<u>20,082,755</u>	<u>9,689,398</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3 ADVANCES</u>		
Personal Advances	8,651,500	8,985,855
Others	<u>25,435,400</u>	<u>23,435,480</u>
	<u>34,086,980</u>	<u>32,421,335</u>
 <u>4. DEPOSITS</u>		
1.State Government	19,854,296	15,976,591
2.Federal Government	18,634,723	13,732,398
3.Others	<u>8,010,203</u>	<u>4,988,923</u>
	<u>46,499,222</u>	<u>34,697,912</u>
 5. Loans	-	-
6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,711,133,985	1,622,138,227
Less total Expenditure	<u>1,710,876,293</u>	<u>1,565,328,123</u>
Surplus / (Deficit)	<u>257,692</u>	<u>56,810,104</u>

AUYO GOVERNMENT COUNCIL JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER 2013

A/C	DETAILS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
D/1	P.A.Y.E	56,462	7,405,107	7,405,107	56,462
D/2	NULGE	215,123	1,862,129	1,862,129	215,123
D/3	8% C.P.F	-	6,304,742	6,304,742	-
D/4	M.H.W.U	-	588,811	588,811	-
D/5	5% VAT	13,732,398	-	4,902,325	18,634,723
D/6	5% GOVT. TAX	15,920,129	1,000,000	4,877,705	19,797,834
D/7	RETENTION	4,627,351	1,447,843	3,938,636	7,118,144
D/8	AUYO MOSQUE	5,147	-	-	5,149
D/9	PART CONTRIBUTION.	-	2,215,959	2,215,959	-
D/10	DISABLES	-	12,761,000	12,761,000	-
D/11	UNCLAIMED SALARY	5,800	-	-	5,800
D/12	MUHD ADAMU SALAWA	32,187	-	31,134	63,321
D/13	YAWALE ALIYU	19,313	-	19,301	38,614
D/14	SULE HARUNA	19,313	-	18,872	38,185
D/15	MUSA SHUAIBU	25,750	-	25,686	51,436
D/16	MUHD BARUMI	21,771	-	38,616	60,387
D/17	BALA ABDU	17,167	-	25,743	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	SAADU MUHD D/GYATIN	-	-	16,094	16,094
D/24	UMAR MUSA SABO	-	-	8,585	8,585
D/25	BABANGIDA GAMBO	-	-	6,814	6,814
D/24	BALA MUHD	-	-	4,541	4,541
D/25	SHEHU HALILU BKUDU	-	-	37,552	37,552
D/26	ABDULLAHI YAHAYA J	-	-	30,042	30,042
D/27	1SYAKU YAHAYA G.	-	-	21,458	21,458
D/28	SANI ADAMU MARAFA	-	-	7,094	7,094
D/29	IBRAHIM ISMAT	-	-	25,812	25,812
D/30	MUSA MUHD NAGWARAM	-	-	37,552	37,552
D/31	SHUAIBU MUAZU	-	-	26,823	26,823
D/32	NASIRU MUHAMMAD	-	-	60,083	60,083
TOTAL		34,697,913	33,585,591	45,386,900	46,499,222

AUYO LOCAL GOVERNMENT COUNCIL JIGAWA STATE
SCHEDULE OF ADVANCE AS AT 31ST DECEMBER 2013

A/C NO.	PARTICULARS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
1	ADAMU MOHAMMAD	1,159,000	-	-	1,159,000
2	MUSA GAMBO	1,000,000	-	-	1,000,000
3	MUSA GAMBO	1,500,000	-	-	1,500,000
4	.ABDU SULE	3,500,000	-	-	3,500,000
5	MUSA GAMBO	1,776,500	-	-	1,776,500
6	MUSA GAMBO	700,000	-	-	700,000
7	NUHU MANSUR	1,500,000	-	-	1,500,000
8	NUHU MANSUR	1,500,000	-	-	1,500,000
9	SULE ABDU	1,750,000	-	-	1,750,000
10	SULE ABDU	1,200,000	-	-	1,200,000
11	UMAR ALI PELE	1,000,000	-	-	1,000,000
12	SHEHU IBRAHIM	1,200,000	-	-	1,200,000
13	SULE ABDU	500,000	-	-	500,000
14	HALILU TIJJANI	1,799,980	-	-	1,799,980
15	ADAMU MOHD	1,400,000	-	-	1,400,000
16	HALILU TIJJANI	1,950,000	-	-	1,950,000
17	USMAN Z. DAUDU	-	1,000,000	1,000,000	-
18	M/MADORI L.G	-	-	2,000,000	2,000,000
19	MUSA NA GWARAM	-	3,000,000	3,000,000	-
20	MUSA NA GWARAM	-	3,000,000	3,000,000	-
21	NASIRU MUHD	-	2,000,000	2,000,000	-
22	SA'ADU MUHD.D	-	2,642,727	2,642,727	-
23	MUSA NA GWARAM	-	2,000,000	2,000,000	-
	TOTAL	23,435,480	13,642,727	15,642,727	25,435,480

JIGAWA STATE GOVERNMENT

REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

GAGARAWA LOCAL GOVERNMENT COUNCIL

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGWA STATE

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GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

	NAME	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

S/N	NAME	RANK
1.	Alh. Muktari Ibrahim	Chairman
2.	Abba Mohd Gamji	Vice Chairman
3.	Habu S/Fawa Medu	Secretary
4.	Mohd Hararu Amin	Supervisory Councilor Revenue
5.	Ibrahim Musa Ayuba	Supervisory Councilor Education
6.	Tabawa Tata	Supervisory Councilor Planning
7.	Yanbiya Makeri	Supervisory Councilor Wash
8	Alasan Ismail	Supervisory Councilor Works
9.	Kabiru Garba	Supervisory Councilor
Community		
10.	Isah Abdu Medu	Supervisory Councilor Agric
11.	Alasan Gurfeli	Adviser Disable
12.	Ado Dogo	Adviser Security
13.	Ibrahim Yusif D/Juma	Adviser Politics

MANAGEMENT STAFF

1.	Magaji Baba Buji	DAGS
2.	Tijjani Mohammad	DPRS
3.	Isyaku Baffa	Treasurer

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEARENDED 31ST DECEMBER, 2013
CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:-

	2013
	₦
Income	1,614,626,851
Expenditure	<u>1,625,537,750</u>
Surplus/ (Deficit)	<u>(10,910,899)</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; therefore, the Council members in office presently remain as stated in pages 2 & 3.

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 2013.

Thank you.

CHAIRMAN

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEARENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Gagarawa Local Government Council of Jigawa State as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

We planned and performed our audit so as to obtain all the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error, 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, 2013 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 POLICES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

ASSETS EMPLOYED	NOTE	2013	2012
		₦	₦
Liquid Assets	1	1,565,284	11,883,707
Investments	2	-	-
Advances	3	<u>46,010,476</u>	<u>37,926,775</u>
Total Assets		<u>47,575,760</u>	<u>49,810,482</u>
<u>LESS LIABILITIES</u>			
Deposits	4	61,526,601	52,850,424
Loans	5	-	-
Bank Overdraft	6	-	-
Total Liabilities		<u>61,526,601</u>	<u>52,850,424</u>
NET ASSETS		<u>(13,950,841)</u>	<u>(3,039,942)</u>
<u>FUNDS EMPLOYED</u>			
Accumulated funds B/F		(3,039,942)	986,021
Surplus (Deficit) for the year		<u>(10,910,899)</u>	<u>(4,227,965)</u>
Accumulated funds c/d		<u>(13,950,841)</u>	<u>(3,039,942)</u>

Chairman's Sign

Treasurer's Sign

Date.....

Date.....

The notes on pagesto.... form an integral part of these Financial Statements.

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>Revenue</u>	2013	2012
	₦	₦
Internally generated Rev.	7,541,739	17,485,020
Statutory Allocation	<u>1,607,085,112</u>	<u>1,428,244,586</u>
Total Revenue	<u>1,614,626,851</u>	<u>1,445,729,606</u>
EXPENDITURE		
Recurrent	1,247,173,332	1,179,343,345
Capital	<u>378,363,418</u>	<u>270,414,225</u>
Total Expenditure	<u>1,625,536,750</u>	<u>1,449,757,570</u>
Surplus (Deficit) for the year	<u>(10,910,899)</u>	<u>(4,227,965)</u>

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

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

	2013	2012
<u>REVENUE</u>	<u>₦</u>	<u>₦</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,614,626,851	1,445,729,606
Less payments (Recurrent & Capital)	<u>1,625,537,750</u>	<u>1,449,757,570</u>
NET CASH provided by operating ACTIVITIES	(10,910,899)	(4,227,965)
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(36,946,538)</u>	<u>(32,718,573)</u>
Net Cash in flow (Out flow)	(47,857,437)	(36,946,538)
<u>Investment Activities</u>		
Investments	-	-
<u>WORKING CAPITAL</u>		
Advances	939,171	29,421,810
Deposits	626,113	20,388,672
Bank over Draft	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>1,565,284</u>	<u>49,810,482</u>
Represented by		
Bank and Cash Balances	<u>1,565,284</u>	<u>49,810,482</u>

The notes on pages.....to..... form an integral part of these financial statements.

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE FOR YEAR
ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	N	N
1001	Taxes	-	-
1002	Rates	-	-
1003	Local Licenses fees	4,191,701	9,222,448
1004	Earning from Comm.& Undertakings	200,026	397,000
1005	Rent on L.G. Properties	-	300,000
1006	Interest and Dividends	3,128,212	170,136
1007	Grants	-	-
1008	Miscellaneous	21,800	7,395,435
1009	Statutory Allocation	<u>1,363,622,401</u>	<u>1,428,244,586</u>
	Total Recurrent Revenue	<u>1,371,164,140</u>	<u>1,445,729,605</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	243,462,711	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Rev.	<u>243,462,711</u>	<u>-</u>
	Total Recurrent and Capital Revenue	<u>1,614,626,851</u>	<u>1,445,729,605</u>

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	53,848,940	49,311,419
2002	Office of the Secretary	19,506,914	25,343,146
2003	The council	52,831,971	41,797,712
2004	Personnel Management	92,591,052	77,919,434
2005	Finance and Supply	182,123,100	160,695,206
2006	Education	390,983,371	369,736,454
2007	Medical and Health	151,413,868	168,961,667
2008	Agriculture	48,289,684	51,094,612
2009	Works and Housing	79,510,420	62,561,057
2010	Traditional Office Holders	80,939,605	73,142,233
2011	Social & Comm. Development	<u>95,135,407</u>	<u>98,780,405</u>
Total	Total Recurrent Expenditure	<u>1,247,174,332</u>	<u>1,179,343,345</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	24,436,911	50,844,074
5001-05	Social sector	21,156,589	22,628,377
6001-04	Area Development	58,715,582	45,432,247
7001-03	Administrative sector	274,054,336	151,509,527
8001	Repayment of Capital Loan	-	-
	TOTAL CAPITAL EXPENDITURE	<u>378,363,418</u>	<u>270,414,225</u>
	TOTAL RECUR & CAPITAL EXP	<u>1,625,537,750</u>	<u>1,449,757,570</u>

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
		N	N	N
1001	Taxes	100,000	-	(100,000)
1002	Rates	-	-	-
1003	Local Licenses & fees	18,698,000	4,191,701	(14,506,299)
1004	Community Undertakings	745,000	200,026	(544,974)
1005	Rent on L.G. Properties	500,000	-	(500,000)
1006	Interest and Dividends	1,100,000	3,128,212	2,028,212
1007	Grants	-	-	-
1008	Miscellaneous	8,500,000	21,800	(8,478,200)
1009	Statutory Allocation	<u>1,302,965,228</u>	<u>1,363,622,401</u>	<u>(60,657,173)</u>
		<u>1,332,608,228</u>	<u>1,371,164,140</u>	<u>(38,555,912)</u>

CAPITAL REVENUE

3001	Internal Sources	302,917,940	243,462,711	(59,455,229)
3002	External Sources	-	-	-
3003	Grants	45,477,596	-	(45,477,596)
3004	Miscellaneous	-	-	-
	Total Capital Rev.	<u>348,395,536</u>	<u>243,462,711</u>	<u>(104,932,825)</u>
	Total Rec.& Capital Rev.	<u>1,681,003,764</u>	<u>1,614,626,851</u>	<u>(66,376,913)</u>

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAP. EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATE	ACTUAL	VARIANCE
		N	N	N
2001	Office of the Chairman	48,852,664	53,848,940	(4,996,276)
2002	Office of the secretary	25,533,198	19,506,914	6,026,284
2003	The Council	50,376,960	52,831,971	(2,455,011)
2004	Personnel Management	60,454,700	92,591,052	(32,136,352)
2005	Finance and supply	268,457,204	182,123,001	84,334,203
2006	Education	328,157,880	390,983,371	(62,825,491)
2007	Medical & Health	137,264,100	151,413,868	(14,149,768)
2008	Agriculture and Nat. Res.	40,819,490	48,289,684	(7,470,194)
2009	Works & Housing	56,958,524	79,510,420	(22,551,896)
2010	Traditional Office Holders	56,800,000	80,939,605	(22,139,605)
2011	Social Comm. Development	<u>79,830,420</u>	<u>95,135,407</u>	<u>(9,350,601)</u>
		<u>1,162,463,927</u>	<u>1,247,174,332</u>	<u>(84,710,405)</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	159,100,000	24,436,911	134,663,089
5001-05	Social Sector	89,500,000	21,156,589	68,343,411
6001-04	Area Development	83,900,000	58,715,582	25,184,418
7001-03	Administrative Sector	225,645,300	274,054,336	(48,409,036)
8001-	Repayment of Loan/Interest	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Expenditure	<u>558,145,300</u>	<u>378,363,418</u>	<u>179,781,882</u>
	Total Recurrent & Capital Exp.	<u>1,719,604,826</u>	<u>1,625,537,750</u>	<u>94,067,076</u>

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013	2012
<u>ASSETS</u>	<u>₦</u>	<u>₦</u>
<u>LIQUID ASSETS</u>		
Cash at hand		-
Cash at Banks:		
1. Unity Bank Plc	69,572	10,386,343
2. Access Bank Plc	188,045	188,045
3. Unity Bank Plc	27,437	150,647
4. Mainstream Bank Plc	928,216	928,216
5. Mainstream Bank Plc	316,056	230,456
6. Unity Bank Plc (project)	<u>35,958</u>	<u>-</u>
	<u>1,565,284</u>	<u>4,883,707</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3 ADVANCES</u>		
Personal Advances	7,675,856	8,623,155
Others Advances	<u>38,334,620</u>	<u>29,303,620</u>
	<u>46,010,476</u>	<u>37,926,775</u>
 <u>4. DEPOSITS</u>		
1. State Government	38,930,270	34,321,404
2. Federal Government	16,838,971	13,120,047
3. Others	<u>5,757,360</u>	<u>5,408,973</u>
	<u>61,526,601</u>	<u>52,850,424</u>
 <u>5. LOANS</u>		
Bank Overdraft	-	-
 <u>6. SURPLUS AND DEFICIT</u>		
Total Revenue	1,614,626,851	1,445,729,605
Less total Expenditure	<u>(1,625,537,750)</u>	<u>1,,449,757,965</u>
	<u>(10,910,899)</u>	<u>(4,227,965)</u>

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DEPOSIT AS AT 31ST DEC. 2013

S/NO	DESCRIPTION	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
D/30	SANI ALI DUTSE	-	25,746	-	25,746
D/31	ADO GAGAYE	-	25,750	-	25,750
D/32	IMAM SABO K/LIMAN	-	17,166	-	17,166
D/33	HABU IBRAHIM WAZIRI	-	19,313	-	19,313
D/34	MAGAJI BABA BUJI	-	25,686	-	25,686
D/35	MUSA GAMBO GURI	-	37,552	-	37,552
D/36	A MUAZU AUYO	-	25,750	-	25,750
D/37	SULAMAN H. WAMBAI	-	37,548	-	37,548
D/38	BELLO JIBRIN	-	30,270	-	30,270
D/39	HALLIRU ABDULMUMIN	-	32,188	-	32,188
D/40	IBRAHIM HASSAN	-	30,042	-	30,042
D/41	MUHAMMAD TIJJANI	-	37,520	-	37,520
D/42	MUHD FARUK D/FULANI	-	2,289	-	2,289
D/43	A MUSA ABBA	-	6,438	-	6,438
D/44	GAMBO MUHD FALALU	-	32,186	-	32,186
D/45	WAISU MU'AZU	-	6,813	-	6,813
D/46	BULAMA HUSSAN	-	6,437	-	6,437
D/47	ISYAKU BAFFA	-	16,890	-	16,890
D/48	SARKI ABDULLANI	-	8,583	-	8,583
D/49	ABBA ABDLLAHI	-	2,222	-	2,222
D/50	YUSUF EL. MUHD	-	4,542	-	4,542
D/51	AHMED GARBA BAWA	-	21,452	-	21,452
D/52	MUSA ABDULKADIR	-	9,156	-	9,156
TOTAL		52,850,422	46,086,818	37,410,639	61,526,601

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DEPOSIT AS AT 31ST DEC. 2013

S/NO	DESCRIPTION	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
D/1	PAYE	2,220,303.92	7,473,156	7,473,156	2,220,303.92
D/2	NULGE	2,050,408.84	2,628,023	2,628,023	2,050,408.84
D/3	GOVERNMENT TAX	28,966,409	4,714,924	4,714,924	28,966,409
D/4	LTD TAX	100,000	1,322,130	1,322,130	100,000
D/5	5% VALUE ADDED TAX	13,207,928	6,037,054	6,037,054	13,207,928
D/6	RETENTION MONEY	543,140	-	-	543,140
D/7	NAT. HOUSING FUND	231,119	-	-	231,119
D/8	M.H.W.UNION	574,711	794,106	794,106	574,711
D/9	8% C.P.S	3,028,633	8,694,826	8,694,826	3,028,633
D/10	PARTY CONTRIBUTION.	-	1,965,268	1,965,268	-
D/11	DISABLES	-	11,711,000	11,711,000	-
D/12	LOAN DEDUCTION	6,057	-	-	6,057
D/13	MIGA L.G	111,583	-	-	111,583
D/14	KAZAURE L.G	74,928	32,112	-	74,928
D/15	BARBURA L.G	37,552	-	-	37,552
D/16	GURI L.G	48,276	-	-	48,276
D/17	MADAKA FARMERS ASSO	265,926	-	-	265,926
D/18	MEDU FARMERS ASSO.	441,500	-	-	441,500
D/19	GAGARAWA FARMERS ASSO	200,000	-	-	200,000
D/20	L.E.A STAFF	386,556	-	-	386,556
D/21	KAUGAMA L.G	59,010	32,188	-	91,198
D/22	KAZAURE L.G	54,220	32,532	-	86,752
D/23	MAIGATARI L.G	25,750	19,313	-	45,063
D/24	KAUGAMA L.G	34,333	42,917	-	77,250
D/25	GWIWA L.G	21,458	26,823	-	48,281
D/26	MAIGATARI L.G	25,750	16,094	-	41,844
D/27	MAIGATARI L.G	25,750	19,313	-	45,063
D/28	KIYAWA L.G	36,120	51,500	-	87,620
D/29	WITHHOLDING TAX	73,000	12,000	-	85,000

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013**

KAZAURE LOCAL GOVERNMENT COUNCILS

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
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KAZAURE LOCAL GOVERNMENT, COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCILMEMBERS

1.	Alh. Lawan Bala	Arewa Ward
2.	Hon. Usman Muhammed	Dabaza Ward
3.	Hon. Luwanu Hamza	Gada Ward
4.	Ibrahim Mato	Dabaza Ward
5.	Adamu Garba	Baauzini
6.	Hon. Mohd Abdullahi	Sabaru Ward
7.	Lawan Mohammed	Kanti Ward
8.	Hon. Rabiw Balah	Dandi Ward
9	Hon. Jamilu Yahaya	Yamma Ward
10.	Hon. Aliyu Mohammed	Unguar Gabas
11	Hon. Abdullahi Balah	Maradawa Ward

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

EXECUTIVE COUNCIL MEMBERS

- | | | |
|-----|------------------------|----------------|
| 1. | Alh. Sale Yahaya | Chairman |
| 2. | Mukarrabu Hamza | Vice Chairman |
| 3. | Hassan Abubakar | Agric Dept |
| 4. | Ado Bido | Community Dept |
| 5. | Surajo Mohammed | Wash Dept |
| 6. | Sani Adamu | Works Dept |
| 7. | Ibrahim Makera | Planning Dept |
| 8. | H. Dudu Hassan | Education Dept |
| 9. | Amina Kanandabo | Treasure |
| 10. | Sani Shaaibu | Adviser |
| 11. | Sani Hamza | Adviser |
| 12. | Abdullahi Mohd Kazaure | Adviser |
| 13. | Ibrahim Yahuza | Secretary |

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MANAGEMENT STAFF

- 1.
- 2.
- 3.

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DEC, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,929,076,983
Expenditure	<u>1,918,603,411</u>
Surplus/ (Deficit)	<u>10,473,573</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 in pages 2 & 3.

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 2013.

Thank you.

CHAIRMAN
KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

KAZAURE LOCAL GOVERNMENT
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Kazaure Local Government Council of Jigawa State as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- ii. The books of accounts 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, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. GOVERNMENTS' SUBVENTIONS

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

b. INTERNALLY GENERATED REVENUE

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	17,253,244	2,130,281
Investments	2	-	-
Advances	3	<u>7,161,538</u>	<u>7,749,622</u>
Total Assets		<u>24,414,782</u>	<u>9,879,903</u>
<u>LESS LIABILITIES</u>			
Deposits	4	55,968,159	51,906,852
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>55,968,159</u>	<u>51,906,852</u>
<u>NET ASSET</u>		<u>(42,026,949)</u>	<u>(42,026,949)</u>
Funds Employed			
Accumulated funds B/F		(42,026,949)	38,645,938
Surplus (Deficit) for the year		<u>10,473,572</u>	<u>(3,381,011)</u>
Accumulated fund c/d		<u>(31,553,377)</u>	<u>(42,026,949)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	18,438,317	8,718,348
Statutory Allocation	<u>1,910,638,666</u>	<u>1,771,910,107</u>
Total Revenue	<u>1,929,076,983</u>	<u>1,780,626,455</u>
<u>EXPENDITURE</u>		
Recurrent	1,594,987,340	1,538,095,455
Capital	<u>323,616,071</u>	<u>245,914,012</u>
Total Expenditure	<u>1,918,603,411</u>	<u>1,784,009,467</u>
Surplus (Deficit) for the year	<u>10,473,572</u>	<u>(3,381,011)</u>

The Notes on pages To..... form an integral part of these Financial Statements.

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2013

<u>REVENUE</u>	2013	2012
CASH FLOW FROM OPERATING ACTIVITIES	₦	₦
Total Revenue	1,929,076,983	1,780,628,455
Less payments (Supp & Exp)	<u>1,918,603,411</u>	<u>1,784,009,467</u>
Net cash from operating activities	10,473,572	(3,381,011)
 <u>OTHER SOURCES</u>		
Accumulated Funds	<u>(42,149,919)</u>	<u>(38,768,918)</u>
Net Cash in flow/ (Out flow)	<u>(31,676,347)</u>	<u>(42,149,919)</u>
 CASH FLOW FROM INVESTMENT ACTIVITIES		
 WORKING CAPITAL		
 Advances	7,096,418	1,278,169
Deposits	10,156,826	852,112
Bank over Draft	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>17,253,244</u>	<u>2,130,281</u>
Represented by		
Bank and Cash Balances	<u>17,253,244</u>	<u>2,130,281</u>

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	N	N
1001	Taxes	675,000	-
1002	Rates	100,000	-
1003	Local Licenses and fees	8,207,354	4,296,619
1004	Earnings from Comm. & Undertaking	7,712,831	3,375,777
1005	Rent on L.G. Properties	-	20,000
1006	Interest and Dividend	227,243	-
1007	Grants	-	477,050
1008	Miscellaneous	1,515,389	548,902
1009	Statutory Allocation	<u>1,840,835,520</u>	<u>1,771,910,107</u>
	Total Recurrent Revenue	<u>1,859,273,837</u>	<u>1,780,628,455</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	69,803,146	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Revenue	<u>69,803,146</u>	<u>-</u>
	Total Recurrent and Capital Revenue	<u>1,929,076,983</u>	<u>1,780,628,455</u>

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 ₦	2012 ₦
2001	Office of Chairman	53,003,334	45,037,583
2002	Office of the Secretary	43,392,190	46,464,683
2003	The council	51,593,157	42,148,135
2004	Personnel Management	117,806,321	128,349,262
2005	Finance and Supply	191,030,509	182,363,332
2006	Education	569,944,359	532,659,010
2007	Medical and Health	236,149,646	223,690,335
2008	Agriculture and Nat. Res.	46,635,969	44,957,093
2009	Works and Housing	82,737,831	75,535,159
2010	Traditional Office Holders	94,748,251	92,144,190
2011	Social Comm. Development	<u>107,945,773</u>	<u>124,746,668</u>
Total	Total Recurrent Expenditure	<u>1,594,987,340</u>	<u>1,538,095,450</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	9,541,054	6,000,000
5001-05	Social sector	4,780,000	11,252,822
6001-04	Area Development	-	9,004,242
7001-03	Administrative sector	309,295,017	219,656,948
8001	Loan Repayment/ Interest	_____	_____
	TOTAL CAPITAL EXPENDITURE	<u>323,616,071</u>	<u>245,914,012</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,918,603,411</u>	<u>1,784,009,462</u>

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	3,500,000	675,000	(2,824,500)
1002	Rates	-	100,000	100,000
1003	Local Licenses and fees	11,645,000	8,207,354	(3,437,646)
1004	Comm. Undertakings	3,400,000	7,712,831	4,312,831
1005	Rent on L.G. Properties	50,000	-	(50,000)
1006	Interest and Dividends	1,150,000	227,243	(922,757)
1007	Grants	-	-	-
1008	Miscellaneous	100,000	1,515,389	1,415,389
1009	Statutory Allocation	<u>1,589,121,658</u>	<u>1,840,835,520</u>	<u>251,713,862</u>
	Total Recurrent Revenue	<u>1,608,966,685</u>	<u>1,859,273,837</u>	<u>250,307,179</u>

CAPITAL REVENUE

3001	Internal Sources	419,233,390	69,803,146	(394,430,244)
3002	External Sources	-	-	-
3003	Grants	32,000,000	-	(32,000,000)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Rev.	<u>451,233,390</u>	<u>69,803,146</u>	<u>(381,430,244)</u>
	Total Recurrent & Capital Revenue.	<u>2,060,200,048</u>	<u>1,929,076,983</u>	<u>(131,123,065)</u>

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	DETAILS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
2001	Office of the Chairman	37,652,799	53,003,334	(15,350,535)
2002	Office of the secretary	45,510,472	43,392,190	2,118,282
2003	The Council	50,451,388	51,593,157	(1,141,769)
2004	Personnel Management	91,498,638	117,806,321	(26,307,683)
2005	Finance and supply	284,870,464	191,030,509	93,839,955
2006	Education	546,723,541	569,944,359	(23,220,818)
2007	Medical & Health	263,281,439	236,149,646	27,131,793
2008	Agriculture and Nat. Res.	42,167,720	46,635,969	(4,468,249)
2009	Works & Housing	83,124,155	82,737,831	386,324
2010	Traditional Office	84,862,000	94,748,251	(9,886,251)
2011	Social and Comm. Dev.	<u>88,841,222</u>	<u>107,945,773</u>	<u>(19,104,551)</u>
	Total Recurrent expenditure	<u>1,618,983,838</u>	<u>1,594,987,340</u>	<u>23,996,498</u>

CAPITAL EXP.

4001-08	Economic Sector	72,152,820	9,541,054	62,611,766
500105	Social Sector	30,800,000	4,780,000	26,020,000
6001-06	Area Development	33,000,000	-	33,000,000
7001-07	Administrative Sector	322,811,210	309,295,017	13,516,193
8001-08	Repayment of Loan/Interest	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Expenditure	<u>458,764,030</u>	<u>323,616,071</u>	<u>135,147,959</u>
	Total Recurrent & Capital Expenditure	<u>2,077,747,868</u>	<u>1,918,603,411</u>	<u>159,144,457</u>

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
Unity Bank, Kazaure	15,407,214	57,916
Unity Bank, Kazaurel	143,593	297,415
Unity Bank Plc, Kazaure	806,099	804,070
Mainstreet Bank Kazaure	556,293	32,471
Mainstreet Bank Kazaure	257,930	857,794
Micro Finance Kazaure	<u>82,115</u>	<u>80,615</u>
	<u>17,253,244</u>	<u>2,130,281</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	7,096,418	7,684,502
Others	<u>65,120</u>	<u>65,120</u>
	<u>7,161,538</u>	<u>7,749,622</u>
<u>4. DEPOSITS</u>		
1.State Government	33,618,235	32,881,108
2.Federal Government	16,743,285	14,736,785
3.Others	<u>5,606,539</u>	<u>4,288,959</u>
	<u>55,968,159</u>	<u>51,906,852</u>
<u>5. Loans</u>	-	-
<u>6. Bank Overdraft</u>	-	-
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,929,076,983	1,780,628,455
Less total Expenditure	<u>1,918,603,411</u>	<u>1,784,009,467</u>
	<u>10,473,572</u>	<u>(3,381,011)</u>

KAZAURE LOCAL GOVERNMENT COUNCIL
JIGAWA STATE SCHEDULE OF DEPOSIT/ADVANCES FOR THE YEAR
ENDED 31ST DECEMBER 2013

S/N	DETAILS	B/F AS AT 1/12/12	DR N	CR N	BAL. AS AT 31/12/12
D1	P.A.Y.E	65,555	11,410,742	11,410,742	65,555
D2	NULGE	88,819	4,522,196	4,522,196	88,819
D3	M.H.U UNION	16,780	1,818,912	1,818,912	16,780
D4	5% GOVT. TAX	32,151,090	1,868,167	3,269,762	33,552,685
D5	5% VAT	14,538,735	1,277,862	3,269,762	16,530,635
D6	RETENTION	3,789,119	-	-	3,784,119
D7	15% W.H TAX	198,050	1,010,809	1,026,409	213,650
D8	UNCLAIMED SALARY	63,100	-	306,335	369,435
D9	TRACTORS	730,000	-	-	730,000
D10	8% C.P.S	73,632	15,545,201	15,545,201	73,633
D11	PARTY CONT.	-	1,737,026	1,737,026	-
D/12	DISABLES	-	12,768,000	12,768,000	-
D/13	ADAMU HARUNA	53,646	-	26,823	80,469
D/14	USMAN M. KIGIN	42,917	-	21,458	64,375
D/15	MUSA UMAR	37,551	-	-	37,551
D/16	SULEIMAN DAUDA	31,000	-	19,375	50,375
D/17	ABDU MATO	30,996	-	25,830	56,826
D/18	MUSA HAMISU	858	-	3,433	4,291
D/19	MUHD HARUNA	-	-	16,094	16,094
D/20	SULE MUHD ADO	-	-	2,861	2,861
D/21	BASHARI IDRIS	-	-	16,022	16,022
D/22	MUHD ARI KADIRA	-	-	37,527	37,527
D/23	SANI AYUBA	-	-	37,552	37,552
D/24	GARBA HALUNA	-	-	32,141	32,141
D/25	HAYATU SULE	-	-	45,206	45,206
D/26	USMAN YANA	-	-	22,533	22,533
D/27	YUSUF MAJI	-	-	26,825	26,825
D/28	AMINU USMAN	-	-	3,434	3,434
D/29	WASILU MUAZU	-	-	3,406	3,406
D/30	ABDULLAHI TASIU	-	-	5,365	5,365
		51,906,844	51,958,915	56,020,230	55,968,159

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DEC. 2013**

GUMEL LOCAL GOVERNMENT COUNCIL

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
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GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

	<u>NAME</u>	<u>RANK</u>	<u>WARD</u>
1.	ALASAN BABANDI	SPEAKER	ZANGO
2.	SALISU SULE	LEADER	DANTANOMA
3.	HABU ADO	MEMBER	DAN' AMA
4.	BASHARI ALASAN	"	GALAGAMMA
5.	ALIYU YAHAYA	"	KOFAR YAMMA
6.	SANI ISAH	"	BEKARYA
7.	LAWAN MOHD	"	G/GAMBO
8.	MOHD UBALE	"	K/AREWA
9.	MAGAJI SAIDU	D/SPEAKER	HAMMADO
10.	HASAN SA'IDU	MEMBER	G. BARKA
11.	AUWALU USAINI	"	GUSAU

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS

<u>S/N</u>	<u>NAME</u>	<u>RANK</u>
1.	ALH. ABDULKADIR YAU KURA	CHAIRMAN
2.	ALH. SULE AHMED G/GAMBO	V/CHAIRMAN
3.	ALH. ADO MOHD GUMEL	SECRETARY
4.	BASHIR MANA	COUNCILLOR WORKS & HOUSING
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 & HEATH

MANAGEMENT STAFF

1.	ALH. ABBAS YAU	DIRECTOR PERSONNEL MANAGEMENT
2.	SABO YAHAYA	DIRECTOR PLANNING RESEARCH & STATISTICS.
3.	UMAR ILU	TREASURER

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DEC, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:-

	2013
	N
Income	1,751,326,615
Expenditure	<u>1,750,319,816</u>
Surplus/ (Deficit)	<u>1,006,799</u>

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN
Gumel Local Government Council, Jigawa State.

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Gumel Local Government Council of Jigawa State as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

We planned and performed our audit so as to obtain all the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error, and assessed whether the council's books of account had been properly kept.

OUR OPINION

i The books of account had been properly kept.

Ii The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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 POLICES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER,
2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	10,871,252	483,433
Investments	2	-	-
Advances	3	<u>11,388,680</u>	<u>12,142,120</u>
Total Assets		<u>22,259,932</u>	<u>12,625,553</u>
<u>LESS LIABILITIES</u>			
Deposits	4	51,569,647	43,660,057
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>52,287,637</u>	<u>43,660,057</u>
<u>NET ASSET</u>		<u>(30,027,705)</u>	<u>(31,034,504)</u>
Funds Employed			
Accumulated funds B/F		(31,034,504)	34,016,302
Surplus (Deficit) for the year		<u>1,006,799</u>	<u>(65,050,806)</u>
Accumulated fund c/d		<u>(30,027,705)</u>	<u>(31,034,504)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	7,973,422	6,534,433
Statutory Allocation	<u>1,743,353,193</u>	<u>1,638,688,130</u>
Total Revenue	<u>1,751,326,615</u>	<u>1,645,222,563</u>
<u>EXPENDITURE</u>		
Recurrent	1,468,512,241	1,378,411,144
Capital	<u>281,807,575</u>	<u>331,862,225</u>
Total Expenditure	<u>1,750,319,816</u>	<u>1,710,273,369</u>
Surplus (Deficit) for the year	<u>1,006,799</u>	<u>(65,050,806)</u>

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

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	<u>₦</u>	<u>₦</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,751,326,615	1,645,222,563
Less payment (Recurrent & Capital Exp.)	<u>1,750,319,816</u>	<u>1,710,273,369</u>
Net cash from operating activities	1,006,799	(65,050,806)
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(59,611,850)</u>	<u>59,611,850</u>
Net Cash in flow/ (Out flow)	<u>(58,605,051)</u>	<u>(59,611,850)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	6,522,751	-
Deposits	4,348,501	483,433
Bank over Draft	-	<u>-</u>
Net Liquid Assets	<u>10,871,252</u>	<u>483,433</u>
Represented by		
Bank and Cash Balances	<u>10,871,252</u>	<u>483,433</u>

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	N	N
1001	Taxes	-	-
1002	Rates	195,000	420,000
1003	Local Licenses and fees	5,343,021	2,547,950
1004	Earnings from Comm. Undertakings	888,228	1,867,128
1005	Rent on L.G. Properties	20,000	150,000
1006	Interest on Dividend	22,521	89,500
1007	Grants	-	-
1008	Miscellaneous	1,504,652	1,459,855
1009	Statutory Allocation	<u>1,393,955,164</u>	<u>1,638,688,130</u>
	Total Recurrent Revenue	<u>1,401,928,586</u>	<u>1,645,222,563</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	278,029,321	-
3002	External Sources	-	-
3003	Grants	71,368,708	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Rev.	<u>349,398,029</u>	<u>-</u>
	Total Rec.& Capital Revenue	<u>1,751,326,615</u>	<u>1,645,222,563</u>

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		N	N
2001	Office of Chairman	54,391,104	46,528,607
2002	Office of the Secretary	51,890,799	52,449,469
2003	The council	48,936,814	45,662,090
2004	Personnel Management	92,762,094	81,983,477
2005	Finance and Supply	180,603,611	183,351,649
2006	Education	523,311,668	504,852,138
2007	Medical and Health	159,530,186	155,695,494
2008	Agriculture and Nat. Res.	57,781,452	50,918,302
2009	Works and Housing	94,225,068	88,292,449
2010	Traditional Office Holders	84,262,480	83,683,403
2011	Social Comm. Development	<u>120,816,965</u>	<u>85,034,067</u>
Total	Total Recurrent Expenditure	<u>1,468,512,241</u>	<u>1,378,411,144</u>
4001-08	Economic sector	18,245,000	21,886,234
5001-05	Social sector	13,220,169	14,818,412
6001-04	Area Development	17,975,143	51,903,133
7001-03	Administrative sector	232,367,363	243,254,446
8001	Loan Repayment/ Interest	_____ -	_____ -
	TOTAL CAPITAL EXP.	<u>281,807,675</u>	<u>331,862,225</u>
	TOTAL RECURRENT & CAPITAL EXPENDITURES.	<u>1,750,319,816</u>	<u>1,710,273,369</u>

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE FOR
YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
1001	Taxes	500,000	-	(500,000)
1002	Rates	700,000	195,000	(505,000)
1003	Local Licenses & fees	13,920,000	5,343,021	(8,576,979)
1004	Comm. Undertaking	2,500,000	888,228	(1,611,772)
1005	Rent on L.G. Properties	300,000	20,000	(280,000)
1006	Interest and Dividends	1,400,000	22,521	(1,377,479)
1007	Grants	-	-	-
1008	Miscellaneous	1,100,000	1,504,652	404,652
1009	Statutory Allocation	<u>1,569,219,424</u>	<u>1,393,955,164</u>	<u>(175,264,260)</u>
	Total Recurrent Revenue	<u>1,474,143,061</u>	<u>1,401,928,586</u>	<u>(187,714,838)</u>

CAPITAL REVENUE

3001	Internal Sources	440,561,163	278,029,321	(162,531,842)
3002	External Sources	-	-	-
3003	Grants	43,545,812	71,368,708	(27,822,896)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Rev.	<u>484,106,975</u>	<u>349,398,029</u>	<u>(134,708,946)</u>
	Total Recurrent			
	& Capital Revenue	<u>2,073,746,399</u>	<u>1,751,326,615</u>	<u>(322,419,784)</u>

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL
EXPENDITURES FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>HEAD</u>	<u>RECURRENT EXPENDITURE</u> <u>DETAILS</u>	<u>ESTIMATED</u> ₦	<u>ACTUAL</u> ₦	<u>VARIANCE</u> ₦
2001	Office of the Chairman	39,984,563	54,391,104	(14,406,541)
2002	Office of the secretary	60,949,912	51,890,799	9,059,113
2003	The Council	52,600,190	48,936,814	3,663,376
2004	Personnel Management	86,142,922	92,762,094	(6,619,172)
2005	Finance and supply	294,413,473	180,603,611	113,809,862
2006	Education	527,719,754	523,311,668	4,408,086
2007	Medical & Health	160,658,424	159,530,186	1,128,238
2008	Agriculture and Nat. Res.	78,773,422	57,781,452	20,941,970
2009	Works & Housing	87,868,260	94,225,068	(6,416,808)
2010	Traditional Office	80,000,000	84,262,480	(4,262,480)
2011	Social and Comm. Dev.	<u>85,006,534</u>	<u>120,816,965</u>	<u>(35,810,431)</u>
	Total Recurrent expenditure	<u>1,554,007,454</u>	<u>1,468,512,241</u>	<u>85,495,213</u>
	<u>CAPITAL EXPENDITURE</u>			
4001-08	Economic Sector	100,567,269	18,245,000	82,322,269
500105	Social Sector	55,061,055	13,220,169	41,840,886
6001-06	Area Development	61,356,867	17,975,143	43,381,724
7001-07	Administrative Sector	321,044,025	232,367,363	88,676,662
8001-08	Repayment of Loan/Interest	<u> -</u>	<u> -</u>	<u> -</u>
	Total Capital Expenditure	<u>538,029,216</u>	<u>281,807,675</u>	<u>256,221,541</u>
	Total Rec. & Capital	<u>2,092,036,670</u>	<u>1,750,319,816</u>	<u>341,716,854</u>
	Expenditure			

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
Mainstream Bank Plc.	10,047,933	16,340
Unity Bank Plc.	281,869	5,861
Mainstream Bank, Plc.	282,531	152,497
Unity Bank, Plc.	110,901	146,018
Access Bank, Plc.	-	110,901
Access Bank, Plc.	-	52,016
Mainstream Bank, Plc.	<u>148,018</u>	<u>-</u>
	<u>10,871,252</u>	<u>483,633</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3 ADVANCES</u>		
Personal Advances	9,679,180	10,642,120
Others	<u>1,709,500</u>	<u>1,500,000</u>
	<u>11,388,680</u>	<u>12,142,120</u>
 <u>4. DEPOSITS</u>		
1.State Government	26,339,868	21,403,298
2.Federal Government	20,147,686	15,819,439
3.Others	<u>5,082,093</u>	<u>6,437,320</u>
	<u>51,569,647</u>	<u>43,660,057</u>
 5. Loans	-	-
6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,751,326,615	1,645,222,563
Less total Expenditure	<u>(1,750,319,816)</u>	<u>1,710,273,369</u>
	<u>1,006,799</u>	<u>(65,050,806)</u>

GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE DEPOSIT/ADVANCES AS AT 31ST DECEMBER, 2013

S/NO	DESCRIPTION	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
	B/F	43,601,257	56,275,333	48,611,605	51,284,985
23	MUSA	58,800	-	-	58,800
25	ABDULKAIYA	-	20,038	-	20,038
26	USMAN BALA	-	30,042	-	30,042
27	UMAR ILU	-	32,187	-	32,187
28	ABUBAKAR SANI	-	19,375	-	19,375
29	YARIMA ABDU	-	5,721	-	5,721
30	MOHD U.	-	14,306	-	14,306
31	HABATSAI	-	11,444	-	11,444
32	HADU BAKO	-	37,552	-	37,552
33	SABO ALIYU	-	25,156	-	25,156
34	ABBAS YAN	-	30,041	-	30,041
	(DASS)				
	LIMAN BURU				
	ALIYU IBRAHIM				
		43,660,057	56,521,195	48,611,605	51,569,647

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DEPOSIT AS AT 31ST DECEMBER, 2013**

S/NO	DESCRIPTION	OPENING BAL	DEBIT	CREDIT	CLOSING BALANCE
1	5% GOVT TAX (BIR)	11,408,715	3,841,864	-	11,408,715
2	10% Retention	(630,016)	-	-	(630,016)
3	PAYE	7,440,959	11,577,930	11,577,930	7,440,959
4	10% WHT	25,501	-	-	25,502
5	5 % LTO. CO. Tax	602,209	-	-	602,209
6	NULGE	740,186	5,021,538	5,021,538	740,186
7	Purchase of Furniture	325,506	-	-	325,506
8	M.H.W.U	393,657	1,193,020	1,193,020-	393,657
9	FED. INLAND REV.(VAT)	15,191,729	3,841,864	-	19,033,593
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	15,634,987	15,634,987	2,507,024
14	N.H.F	(8,470)	-	-	(8,470)
15	Disables	660,000	12,852,000	12,852,000	660,000
16	10% Party Contribution	2,844,771	2,332,130	2,332,130	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 Ismaila	61,662	-	-	61,662
Total		<u>43,601,257</u>	<u>56,295,333</u>	<u>48,611,605</u>	<u>51,284,985</u>

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

GURI LOCAL GOVERNMENT COUNCIL

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

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GURI LOCAL GOVERNMENT CONCIL, JIGAWA STATE

LEGISLATIVE COUNCIL MEMBERS

	<u>NAME</u>	<u>WARD</u>	<u>RANK</u>
1.	Idi Maidara	Gaduwa	Speaker
2.	Abba M. Bulama	Adiyani	Deputy Speaker
3.	Yarima G. Sale	Dawa	Majority leader
4.	Muhammed Abubakar	Guri	member
5.	Abubakar Yarima	Kadira	"
6.	Abdullahi Yusuf	Musari	"
7.	Kallamu Kurufcha	M/Babba	"
8.	Kaga A. Gambo	Garbagal	"
9.	Musa Ibrahim	Margadu	"
10.	Ahmed Kaku	Lafiya	"

GURI LOCAL GOVERNMENT CONCIL, JIGAWA STATE

EXECUTIVE COUNCIL MEMBERS

- | | | |
|-----|---------------------------|--------------------------------|
| 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 | " Med & Health |
| 7. | Maikano M. Yaro | " Revenue |
| 8. | Dawure A. Bagana | " Comm. Dev. |
| 9. | Chadi Wareri | " Planning |
| 10. | Bukar Shuaibu Guri | " Works & Housing |
| 11. | Muhammad Ago | Adviser on Poverty and Disable |
| 12. | Domi dodo | " Special Duties |
| 13. | Muhammad Umar Soni | " Political Adviser |

MANAGEMENT STAFF

- | | | |
|----|-------------------------|--|
| 1. | Yau Ibrahim Yalwandarai | Director personnel Management |
| 2. | Ahmed Garba | Director Planning, Resaerch & Statistics |
| 3. | Umar I. Adamu | Treasurer |

GURI LOCAL GOVERNMENT CONCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:-

	2013
	₦
Income	1,611,107,028
Expenditure	<u>1,609,491,184</u>
Surplus/ (Deficit)	<u>1,615,844</u>

COUNCIL MEMBER

There were no 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 2013.

Thank you.

CHAIRMAN
GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Guri Local Government Council of Jigawa State as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

We planned and performed our audit so as to obtain all the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error 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, 2013 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
STATEMENT OF ACCOUNTING POLICES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	27,010,540	3,072,284
Investments	2	-	-
Advances	3	<u>25,029,390</u>	<u>23,296,765</u>
Total Assets		<u>52,039,930</u>	<u>26,369,049</u>
<u>LESS LIABILITIES</u>			
Deposits	4	72,547,752	48,492,715
Loans	5	-	-
Bank overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>72,547,752</u>	<u>48,492,715</u>
NET ASSET		<u>(20,507,822)</u>	<u>(22,123,666)</u>
 Funds Employed			
Accumulated funds B/F		(22,123,666)	(14,165,123)
Surplus (Deficit) for the year		<u>1,615,844</u>	<u>(7,958,543)</u>
Accumulated fund c/d		<u>(20,507,822)</u>	<u>(22,123,666)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	8,062,052	5,036,438
Statutory Allocation	<u>1,603,044,976</u>	<u>1,521,987,711</u>
Total Revenue	<u>1,611,107,028</u>	<u>1,527,024,149</u>
<u>EXPENDITURE</u>		
Recurrent	1,217,364,470	1,164,349,284
Capital	<u>392,126,714</u>	<u>370,633,408</u>
Total Expenditure	<u>1,609,491,184</u>	<u>1,534,982,692</u>
Surplus (Deficit) for the year	<u>1,615,844</u>	<u>(7,958,543)</u>

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

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,611,107,028	1,527,024,149
Less payment (Recurrent & Capital Exp.)	<u>1,609,491,184</u>	<u>1,534,982,692</u>
Net cash from operating activities	1,615,844	(7,958,543)
<u>OTHER SOURCES</u>		
Accumulated Funds	(30,608,094)	(22,649,551)
Net Cash in flow/ (Out flow)	<u>(28,992,250)</u>	<u>(30,608,094)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	25,029,390	1,820,440
Deposits	1,981,150	1,251,844
Bank over Draft	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>27,010,540</u>	<u>3,072,284</u>
Represented by		
Bank and Cash Balances	<u>27,010,540</u>	<u>3,072,284</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	160,000	-
1003	Local Licenses and fees	6,451,982	3,577,350
1004	Earnings from Comm. & Undertakings	1,070,577	368,329
1005	Rent on L.G. Properties	-	-
1006	Interest and Dividend	99,926	7,855
1007	Grants	-	-
1008	Miscellaneous	279,567	1,082,904
1009	Statutory Allocations	<u>1,433,116,787</u>	<u>1,521,987,711</u>
	Total Recurrent Revenue	<u>1,441,178,839</u>	<u>1,527,024,149</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	139,838,463	-
3002	External Sources	-	-
3003	Grants	30,089,726	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>169,928,189</u>	<u>-</u>
	Total Recurrent & Capital Revenue	<u>1,611,107,028</u>	<u>1,527,024,149</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT & CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	50,719,964	39,527,321
2002	Office of the Secretary	26,810,011	33,634,385
2003	The council	58,514,352	35,074,200
2004	Personnel Management	115,240,700	116,203,364
2005	Finance and Supply	232,659,857	160,511,218
2006	Education	262,247,280	360,658,571
2007	Medical and Health	165,877,050	136,618,861
2008	Agriculture and Nat. Res.	35,923,737	37,807,766
2009	Works and Housing	94,062,674	108,169,443
2010	Traditional Office Holders	74,747,296	80,749,793
2011	Social & Comm. Development	<u>100,561,449</u>	<u>109,394,362</u>
Total	Total Recurrent Expenditure	<u>1,217,364,470</u>	<u>1,164,349,284</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	113,147,394	61,599,160
5001-05	Social sector	44,501,023	63,919,941
6001-04	Area Development	46,015,422	54,861,771
7001-03	Administrative sector	188,462,875	190,252,536
8001	Loan Repayment/ Interest	-	-
	TOTAL CAPITAL EXPENDITURE	<u>392,126,714</u>	<u>370,633,408</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,609,491,184</u>	<u>1,534,982,692</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	500,000	-	(500,000)
1002	Rates	200,000	160,000	(40,000)
1003	Local Licenses and fees	8,829,000	6,451,982	(2,377,018)
1004	Comm. & Undertakings	1,100,000	1,070,577	(29,423)
1005	Rent on L.G. Properties	-	-	-
1006	Interest and Dividends	1,100,000	99,926	(1,000,074)
1007	Grants	-	-	-
1008	Miscellaneous	400,000	279,567	(120,433)
1009	Statutory Allocations	<u>1,444,737,040</u>	<u>1,433,116,787</u>	<u>(11,620,253)</u>
	Total Recurrent Revenue	<u>1,456,866,040</u>	<u>1,441,178,839</u>	<u>(15,687,201)</u>

CAPITAL REVENUE

3001	Internal Sources	371,223,029	139,838,463	231,384,566
3002	External Sources	-	-	-
3003	Grants	184,827,920	30,089,726	154,738,194
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>556,050,949</u>	<u>169,928,189</u>	<u>386,122,760</u>
	Total Recurrent & Capital Revenue	<u>2,012,916,989</u>	<u>1,611,107,028</u>	<u>(401,809,961)</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURE FOR
THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
2001	Office of the Chairman	49,958,367	50,719,964	(761,597)
2002	Office of the secretary	25,740,588	26,810,011	(1,069,423)
2003	The Council	50,376,952	58,514,352	(8,137,400)
2004	Personnel Management	98,881,779	115,240,700	(16,358,921)
2005	Finance and supply	248,814,436	232,659,857	16,154,579
2006	Education	306,892,616	262,247,280	44,645,336
2007	Medical & Health	139,320,193	165,877,050	(26,556,857)
2008	Agriculture and Nat. Res.	35,112,536	35,923,737	(811,201)
2009	Works & Housing	72,278,277	94,062,674	(21,784,397)
2010	Traditional Office	82,000,000	74,747,296	7,252,704
2011	Social and Comm. Dev.	<u>85,750,635</u>	<u>100,561,449</u>	<u>(14,810,814)</u>
	Total Recurrent expenditure	<u>1,195,126,379</u>	<u>1,217,364,470</u>	<u>(22,238,091)</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	308,825,705	113,147,394	195,678,311
500105	Social Sector	135,063,628	44,501,023	90,562,605
6001-06	Area Development	102,800,000	46,015,422	56,784,578
7001-07	Administrative Sector	315,487,848	188,462,875	127,024,973
8001-08	Repayment of Loan/Interest	-	-	-
		<u>862,177,181</u>	<u>392,126,714</u>	<u>470,050,467</u>
	Total Capital Expenditure			
	Total Recurrent & Capital Exp.	<u>2,057,303,560</u>	<u>1,609,491,184</u>	<u>447,812,376</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
1. Unity Bank Plc. Hadejia	25,136,533	109,331
2. Unity Bank Plc. Hadejia	626,849	2,125,235
3. Unity Bank Plc. Hadejia	1,486	1,486
4. Skye Bank Plc. Hadejia	357,481	25,315
5. Access Bank Plc. Hadejia	280,188	24,917
6. Eco Bank Plc Hadejia	608,003	560,000
7. UBA Bank Plc. Hadejia	-	-
	<u>27,010,540</u>	<u>3,072,284</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	8,107,390	7,874,765
Others	<u>16,922,000</u>	<u>15,422,000</u>
	<u>25,029,390</u>	<u>23,296,765</u>
<u>4. DEPOSITS</u>		
1.State Government	30,720,863	20,205,837
2.Federal Government	<u>32,159,543</u>	<u>24,824,122</u>
3.Others	<u>72,547,752</u>	<u>3,462,766</u>
5. Loans	-	-
6. Bank Overdraft	-	-
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,611,107,028	1,527,024,149
Less total Expenditure	<u>(1,609,491,184)</u>	<u>1,534,982,692</u>
	<u>1,615,844</u>	<u>(7,958,543)</u>

GURI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSIT/ ADVANCES AS AT 31ST DECEMBER, 2013

S/N	PARTICULARS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
D.1	PAYE	-	7,346,633	7,346,633	-
D.2	NULGE	-	2,609,192	2,609,192	-
D.3	M.H.W.U	-	403,612	403,612	-
D.4	5% GOVT TAX	21,033,479	1,070,780	10,757,658	30,720,357
D.5	5% VAT	20,781,787	409,334	11,041,076	31,413,529
D.6	RETENTION	803,356	-	5,114,236	5,967,592
D.7	8% CPS	506	9,936,833	9,936,833	506
D.8	15% WITHHOLDING	634,514	-	109,500	744,014
D.9	PARTY CONTRIBUTION	-	2,172,829	2,172,829	-
D. 10	DISABLE	-	12,768,000	12,768,000	-
D.11	OTHERS	1,863,529	-	-	1,863,529
D. 12	AYUBA ZAKAR	22,526	-	38,625	22,526
D.13	MOHAMMED BATALI	12,108	-	-	12,108
D.14	ABUBAKAR LAWAN	26,800	-	53,600	80,400
D.15	KABIRU ILIYASU	37,548	-	53,645	91,194
D.16	MUSTAPHA SADAUKI	85,833	-	14,318	100,151
D.17	HARUNA ABDULLAHI	30,042	-	51,500	81,542
D.18	ABBA ISAH	18,917	-	52,021	70,938
D.19	TANKO ABDU	107,299	-	51,500	158,799
D.20	MUSA HASSAN	390,336	2,200,000	2,200,000	390,336
D.21	AHMED DAN. KAKALE	42,912	-	64,375	107,287
D.22	SALISU ADO DAN ZOMO	-	-	38,625	38,625
D.23	MANU SALISU GUJUNGU	-	-	12,222	12,222
D.24	YAHAYA USMAN	-	-	15,136	15,136
D.25	HAMISU LAWAN	-	-	25,750	25,750
D.26	RABIU BALA ILU	-	-	20,034	20,034
D.27	UMAR HAMZA	-	-	37,508	37,508
D.28	IDRIS ISH KANI	-	-	51,500	51,500
D.29	ADAMU MUHD ATUWA	-	-	34,333	34,333

D.30	ABDUL'AZIZ YAKUBU	-	-	1,144	1,144
D.31	ABBAS YAU	-	-	59,010	59,010
D.32	AHMED IGUDA	-	-	53,646	53,646
D.33	ABDULLHI UBA	-	-	42,820	42,820
D.34	MUSTAPHA ABUBAKAR	-	-	16,075	16,075
D.35	JAMILU MUHD. MUKTAR	-	-	8,584	8,584
D.36	SALISU IDRIS	-	-	6,437	6,437
D.37	TRACTOR HIRE	-	-	50,000	50,000
D.38	B/KUDU L.G	210,995	-	-	210,995

TOTAL	46,102,487	38,917,213	<u>65,362,478</u>	<u>72,547,752</u>
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JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

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BIRIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

<u>NAME</u>	<u>WARD</u>
1. Sale Mota	Kangire
2. Ibrahim Dahiru	Kiyako
3. Garba Muhammad	B/Kudu
4. Yunusa Bako	Kwangwara
5. Shafilu Yunusa	Wurno
6. Isma'ila Ya'u	Surko
7. Sani Ibrahim	Unguwar ya'
8. Hassaini Dahiru	Sundumina
9. Maigari Chiroma	Kantoga
10. Saidu Abdullahi	Lafiya
11. Zakarai Adamu	Yalwan Damai

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS

1. Muhammad Sani Abdu	Chairman
2. Khalid Ibraim	Vice chairman
3. Ado Nagoda	Supr. Councilor Works
4. Sadiya Garaba	" " Community
5. Babangida Shuaibu	" " Health
6. Umar Aliyu	" " Agriculture
7. Auwalu Iggi	" " Education
8. Shuaibu Jiboga	" " Planning
9. Idris Kantoga	" " Revenue
10. Alh. Munkaila	Adviser on Politics
11. Adamu Danmuncika	" " On Security
12. Danmallam Makaho	" " On Disable
13. Muhammad Auwal Babaldu	" " Secretary

MANAGEMENT STAFF

1. Sabo Muhamad	Director Personnel Management.
2. Muhd Gudari	Treasurer
3. M.A. Sarawa	Director Planning, Research & statistics

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

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

COUNCIL MEMBERS

There were no changes in the composition of the council members during the year; therefore the council members in office remain as stated in page 3.

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 2013.

Thank you.

CHAIRMAN BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Birnin Kudu Local Government Council of Jigawa state as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

We planned and performed our audit so as to obtain all the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error, and assessed whether the council's books of account had been properly kept.

OUR OPINION

The books of accounts had been properly kept.

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, 2013 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
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31st DECEMBER 2013

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

1. BASIS OF ACCOUNTING

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

2. REVENUE GENERATION

a. GOVERNMENT SUBVENTIONS

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

b. INTERNALLY GENERATED REVENUE

This is purely on 'Cash Basis' only

3. INTEREST INCOME

Interest Income is recognized only when received

4. CAPITAL EXPENDITURE

Capital Expenditure 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 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	21,827,111	2,243,222
Investments	2	-	-
Advances	3	<u>14,563,370</u>	<u>14,974,328</u>
Total Assets		<u>36,390,481</u>	<u>17,217,550</u>
<u>LESS LIABILITIES</u>			
Deposits	4	106,590,750	102,220,747
Loans	5	-	-
Bank overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>106,590,750</u>	<u>102,220,747</u>
<u>NET ASSET</u>		<u>(70,200,269)</u>	<u>(85,003,197)</u>
Funds Employed			
Accumulated funds B/F		(85,003,197)	(77,568,051)
Surplus (Deficit) for the year		<u>14,802,928</u>	<u>(7,435,146)</u>
Accumulated fund c/d		<u>(70,200,269)</u>	<u>(85,003,197)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	12,405,168	10,299,635
Statutory Allocation	<u>2,543,828,302</u>	<u>2,258,861,934</u>
Total Revenue	<u>2,556,233,470</u>	<u>2,269,161,569</u>
<u>EXPENDITURE</u>		
Recurrent	2,150,408,553	1,827,488,117
Capital	<u>391,021,989</u>	<u>449,108,598</u>
Total Expenditure	<u>2,541,430,542</u>	<u>2,276,596,715</u>
Surplus (Deficit) for the year	<u>14,802,928</u>	<u>(7,435,146)</u>

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

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	2,556,233,470	2,269,161,569
Less payment (Recurrent & Capital Exp.)	<u>2,541,430,542</u>	<u>2,276,596,715</u>
Net cash from operating activities	14,802,928	(7,435,146)
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(52,627,604)</u>	<u>(45,192,458)</u>
Net Cash in flow/ (Out flow)	<u>(37,824,676)</u>	<u>(52,627,604)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	14,563,370	1,822,400
Deposits	7,263,741	420,822
Bank over Draft	-	-
Net Liquid Assets	<u>21,827,111</u>	<u>2,243,222</u>
Represented by		
Bank and Cash Balances	<u>21,827,111</u>	<u>2,243,222</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	-	10,000
1003	Local Licenses and fees	7,350,600	5,418,221
1004	Earnings from Comm. Undertakings	2,286,780	434,065
1005	Rent on L.G. Properties	392,300	56,500
1006	Interest on Dividend	17,592	57,540
1007	Grants	-	-
1008	Miscellaneous	2,357,896	4,323,309
1009	Statutory Allocation	<u>2,122,112,272</u>	<u>2,258,861,934</u>
	Total Recurrent Revenue	<u>2,134,517,440</u>	<u>2,269,161,569</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	421,316,030	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Rev.	<u>421,716,030</u>	-
	Grand Total Recurrent and Capital Revenue	<u>2,556,233,470</u>	<u>2,269,161,569</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT. & CAPITAL. EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
2001	Office of the Chairman	45,062,881	42,650,126
2002	Office of the Secretary	84,242,710	81,523,675
2003	The council	47,776,836	46,391,638
2004	Personal Management	190,192,473	174,321,390
2005	Finance & Supply	404,462,078	283,954,172
2006	Education	566,903,973	427,035,916
2007	Medical & Health	288,789,688	292,528,174
2008	Agriculture & Nat. Res.	56,144,240	60,689,556
2009	Works & Housing	150,763,193	130,605,390
2010	Traditional Office Holders	126,907,199	130,493,888
2011	Social & Comm. Dev.	<u>189,193,282</u>	<u>157,294,192</u>
Total Recurrent Expenditure		<u>2,150,408,553</u>	<u>1,827,488,117</u>

CAPITAL EXPENDITURE

4001 – 08	Economic Sector	27,799,560	81,023,310
5001 – 05	Social Sector	1,886,517	799,106
6001 – 04	Area Dev. Sector	59,110,043	62,348,217
7001 – 03	Administrative Sector	302,225,869	297,449,386
8001	Loan Repayment/Interest	-	<u>7,448,579</u>
Total Capital Expenditure		<u>391,021,989</u>	<u>449,108,598</u>
Total & Capital Expenditure		<u>2,541,430,542</u>	<u>2,276,596,715</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPERATIVES STATEMENT OF RECURRENT& CAP. REVENUE
FOR THE YEAR ENDED 31ST DEC.2013.

RECURRENT REVENUE

HEAD	PARTICULARS	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
1001	Taxes	-	-	-
1002	Rate	-	-	-
1003	Local licenses and fees	11,000,000	7,350,600	(3,649,400)
1004	Comm. & Undertaking	3,000,000	2,286,780	(713,220)
1005	Rent on L.G Properties	50,000	392,300	342,300
1006	Interest & Dividend	900,000	17,592	(882,408)
1007	Grants	-	-	-
1008	Miscellaneous	5,050,000	2,357,896	(2,692,104)
100	Statutory Allocations	<u>2,000,790,141</u>	<u>2,122,112,272</u>	<u>121,322,131</u>
	Total Recurrent Revenue	<u>2,020,790,141</u>	<u>2,134,517,440</u>	<u>113,727,299</u>

CAPITA REVENUE

3001	Internal Sources	489,919,994	421,716,030	(68,203,964)
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	61,547,528	-	(61,547,528)
	Total Capital Revenue	<u>551,467,522</u>	<u>421,716,030</u>	<u>(129,751,492)</u>
	Total Recur / Capital Rev.	<u>2,572,257,663</u>	<u>2,556,233,470</u>	<u>(16,024,193)</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPERATVE STATEMENT OF RECURRENT & CAP. EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER 2013

RECURRENT EXPENDITURE

HEAD	PARTICULAR	ESTIMATED	ACTUAL	VARIANCE
2001	Office of the Chairman	38,340,481	45,062,881	(6,722,410)
2002	Office of the Secretary	81,767,430	84,242,710	(2,475,280)
2003	The council	60,464,332	47,776,836	12,687,496
2004	Personal Management	127,872,520	190,192,473	(62,319,953)
2005	Finance & Supply	422,324,472	404,462,078	17,862,394
2006	Education	575,958,881	566,903,973	9,054,908
2007	Medical & Health	247,568,947	288,789,688	(41,220,741)
2008	Agriculture & Nat. Res.	48,960,162	56,114,240	(7,154,078)
2009	Works & Housing	102,102,496	150,763,193	(48,660,697)
2010	Traditional Office	115,000,000	126,907,199	(11,549,810)
2011	Social & Comm. Dev.	<u>117,643,482</u>	<u>189,193,282</u>	<u>(71,549,810)</u>
	Total Recurrent Expenditure	<u>1,938,003,203</u>	<u>2,150,408,553</u>	<u>(212,405,350)</u>

CAPITAL EXPENDITURE

4001 - 08 Economic Sector	182,976,716	27,799,560	155,177,156
5001 - 05 Social Sector	34,300,000	1,886,517	32,413,483
6001 - 04 Area Dev. Sector	150,000,000	59,110,043	90,889,957
7001 - 03 Administrative Sector	337,995,416	302,225,869	35,769,547
8001 Loan Repayment/Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Expenditure	<u>705,272,132</u>	<u>391,021,989</u>	<u>314,250,143</u>
Total Rec & Capital Expenditure	<u>2,643,275,335</u>	<u>2,541,430,542</u>	<u>101,844,793</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
Unity Bank Plc.	2,061,989	242,812
Unity Bank Plc.	2,067,648	755,768
Unity Bank Plc.	49,969	113,313
Keystone Bank Plc.	16,953	16,953
Zenith Bank Plc.	17,480,825	1,114,376
Unity Bank Plc.	142,000	-
Micro finance B/kudu	<u>7,728</u>	<u>-</u>
	<u>21,827,111</u>	<u>2,243,222</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3. ADVANCES</u>		
Personal Advances	11,113,370	10,484,328
Others	<u>3,450,000</u>	<u>4,490,000</u>
	<u>14,563,370</u>	<u>14,974,328</u>
 <u>4. DEPOSITS</u>		
1.State Government	50,198,545	47,037,904
2.Federal Government	42,386,038	40,861,082
3.Others	<u>14,006,167</u>	<u>14,321,761</u>
	<u>106,590,750</u>	<u>102,220,747</u>
 5. Loans	-	-
 6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	2,556,233,470	2,269,161,569
Less total Expenditure	<u>(2,541,430,542)</u>	<u>2,276,596,715</u>
	<u>14,802,928</u>	<u>(7,435,146)</u>

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE,**SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER 2013**

S/N	DETAILS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
1.	PAYE	3,184,620.00	10,270,188	10,270,188	3,184,620.00
2.	5% GOVT. TAX	42,228,734	5,499,337	8,659,978	40,116,052.02
3.	5% VAT	40,854,369	7,418,722	8,659,978	33,851,164.52
4.	NULGE	1,631,483.00	4,530,240	4,530,240	1,631,483
5.	M.H.W UNION	523,184.00	1,070,375	1,070,375	523,184
6.	RETENTION	12,102,639	1,366,053	765,995	12,231,582.38
7.	8% CPS	1,624,550.00	13,822,307	13,822,307	1,624,550.00
8.	15% WITHOLD	-	-	283,700	6,713.00
9.	DISABLES	-	12,768,000	12,768,000	
10.	PARTY CONT.	-	2,142,461	2,142,461	-
11.	N.H.F	6,713	-	-	-
12.	SULEIMAN KYAWA	64,455	-	-	64,455.00
13.	TRACTORIZATION	-	-	5,000	5,000
14.	INUWA ABUBAKAR	-	-	37,548	37,548
15.	ABUBARKAR NURA	-		25,178	25,178
16.	SHEHU SAKWAYA	-	-	34,333	34,333
17.	SHEHU D. IBRAHIM	-	-	42,917	42,917
18.	YUSUF MAJI	-	-	37,555	37,555
19.	UBA ABDULLAHI	-	-	34,272	34,272
20.	SAIDU DAN BARAU	-	-	12,875	12,875
21.	SALE IBRAHIM	-	-	22,710	22,710
22.	AMINU NUHU MANSUR	-	-	32,076	32,076
23.	AHMED HARUNA	-	-	32,187	32,187
24.	LAWAN KAZAURE ISA	-	-	25,750	25,750
25.	YUSHA'U CHINDO	-	-	19,312	19,312
26.	MUHD KAKA MEZAN	-	-	32,187	32,187
27.	ADAMU MUSA GWARAM	-	-	17,124	17,124
28.	SANI ISA	-	-	2,289	2,289
29.	ABDULLAHI ABDULHAMID	-	-	11,444	11,444

30.	GARBA ALI BIRNIWA	-	-	9,654	9,654
31.	SANI MU'AZU KANYA			9,656	9,656
32.	KAFILU WADA RINGIM	-	-	12,875	12,875
33.	SULEIMAN KAILA	-	-	9,656	9,656
TOTAL		102,220,747	58,887,683	63,439,820	106,772,884

JIGAWA STATE GOVERNMENT

**REPORTS ON THE ACCOUNT FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

GARKI LOCAL GOVERNMENT COUNCIL

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
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GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

LEGISLATIVE COUNCIL MEMBERS

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

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS

<u>NAME</u>	<u>RANK</u>
1. Abdullahi Ilu Muku	Chairman
2. Bature <u>mar</u>	Vice Chairman
3. Junadu S. Muhammad	Secretary
5. Alh. Umaru Muhd	Councilor Works & Housing
6. Ahmed Ali	” planning
7. Bature Garba	” Agriculture
8. Rahida Haruna	” Health
9. ShuaIbu Dan malam	” Revenue
10. Malam Dauda Adamu	” Education
11. Usman Inuwa	” Community

MANAGEMENT STAFF

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

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,863,666,742
Expenditure	<u>1,873,231,650</u>
Surplus/ (Deficit)	<u><u>(9,564,908)</u></u>

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN
GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Garki Local Government Council of Jigawa State as at 31st December, 2013 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 in financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- iii. 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, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENT'S SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	10,967,882	4,118,948
Investments	2	-	-
Advances	3	<u>8,452,824</u>	<u>20,456,809</u>
Total Assets		<u>19,420,706</u>	<u>24,575,757</u>
<u>LESS LIABILITIES</u>			
Deposits	4	43,862,600	39,452,743
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>43,862,600</u>	<u>39,452,743</u>
<u>NET ASSET</u>		<u>(24,441,894)</u>	<u>(14,876,986)</u>
Funds Employed			
Accumulated funds B/F		(14,876,986)	(6,127,648)
Surplus (Deficit) for the year		<u>(9,564,908)</u>	<u>(8,749,338)</u>
Accumulated fund c/d		<u>24,441,894</u>	<u>(14,876,986)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

The notes on pages To Form an integral part of these Financial Statements.

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	5,305,549	5,972,862
Statutory Allocation	<u>1,858,361</u>	<u>1,735,100,470</u>
Total Revenue	<u>1,863,666,742</u>	<u>1,741,073,332</u>
<u>EXPENDITURE</u>		
Recurrent	1,590,242,298	1,476,940,586
Capital	<u>282,989,352</u>	<u>272,882,084</u>
Total Expenditure	<u>1,873,231,650</u>	<u>1,749,822,670</u>
Surplus (Deficit) for the year	<u>(9,564,908)</u>	<u>(8,749,338)</u>

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

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,863,666,742	1,741,073,332
Less payment (Recurrent & Capital Exp.)	<u>1,873,231,650</u>	<u>1,749,822,700</u>
Net cash from operating activities	(9,564,908)	(8,749,368)
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(14,877,016)</u>	<u>(6,127,648)</u>
Net Cash in flow/ (Out flow)	<u>(24,441,924)</u>	<u>(14,877,016)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	8,452,824	2,471,369
Deposits	2,515,058	1,647,579
Bank over Draft		-
Net Liquid Assets	<u>10,967,882</u>	<u>4,118,948</u>
Represented by		
Bank and Cash Balances	<u>10,967,882</u>	<u>4,118,948</u>

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	-	-
1003	Local Licenses and fees	2,721,657	2,829,136
1004	Earnings from Comm. Undertaking	330,030	2,345,210
1005	Rent on L.G. Properties	-	-
1006	Interest on Dividend	3,000	71,200
1007	Grants	-	-
1008	Miscellaneous	2,250,862	727,316
1009	Statutory Allocation	<u>1,564,217,042</u>	<u>1,735,100,470</u>
	Total Recurrent Revenue	<u>1,569,522,591</u>	<u>1,741,073,332</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	294,144,151	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Rev.	<u>294,144,151</u>	<u>-</u>
Total Recurrent & Capital Revenue		<u>1,863,666,742</u>	<u>1,741,073,332</u>

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	41,648,350	44,443,947
2002	Office of the Secretary	36,202,290	35,799,177
2003	The council	49,102,513	38,766,597
2004	Personnel Management	120,976,693	94,351,647
2005	Finance and Supply	225,284,415	176,275,768
2006	Education	638,563,833	609,263,824
2007	Medical and Health	197,832,534	188,886,604
2008	Agriculture and Nat. Res.	39,704,943	42,861,181
2009	Works and Housing	67,835,398	69,588,748
2010	Traditional Office Holders	96,589,162	89,820,149
2011	Social Comm. Development	<u>76,502,167</u>	<u>86,882,944</u>
Total	Total Recurrent Expenditure	<u>1,590,242,298</u>	<u>1,476,940,586</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	14,387,061	16,378,481
5001-05	Social sector	28,397,735	19,574,665
6001-04	Area Development	13,158,125	32,996,490
7001-03	Administrative sector	227,046,431	203,932,448
8001	Loan Repayment/ Interest	_____ -	_____ -
	TOTAL CAPITAL EXPENDITURE	<u>282,989,352</u>	<u>272,882,084</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,873,231,650</u>	<u>1,749,822,670</u>

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE FOR
YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	50,000	-	(50,000)
1002	Rates	200,000	-	(200,000)
1003	Local Licenses and fees	9,582,000	2,721,657	(6,860,343)
1004	Comm. Undertakings	580,000	330,030	(249,970)
1005	Rent on L.G. Properties	-	-	-
1006	Interest and Dividend	1,170,000	3,000	(1,167,000)
1007	Grants	-	-	-
1008	Miscellaneous	110,000	2,250,862	2,140,862
1009	Statutory Allocation	<u>1,552,405,599</u>	<u>1,564,217,042</u>	<u>11,811,443</u>
	Total Recurrent Revenue	<u>1,564,097,599</u>	<u>1,569,522,591</u>	<u>5,424,992</u>

CAPITAL REVENUE

3001	Internal Sources	413,953,635	294,144,151	(119,809,484)
3002	External Sources	-	-	-
3003	Grants	49,089,193	-	(49,089,193)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Rev.	<u>463,042,828</u>	<u>294,144,151</u>	<u>(168,898,677)</u>

Total Recurrent & Capital Revenue	<u>2,027,140,427</u>	<u>1,863,666,742</u>	<u>(163,473,685)</u>
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GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAP. EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

HEAD	<u>RECURRENT EXPENDITURE</u> DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	45,841,695	41,648,350	4,193,345
2002	Office of the secretary	35,525,788	36,202,290	(676,502)
2003	The Council	51,502,144	49,102,513	2,399,631
2004	Personnel Management	110,300,116	120,976,693	(10,676,577)
2005	Finance and supply	290,593,083	225,284,415	65,308,668`
2006	Education	609,201,606	638,563,833	(29,362,227)
2007	Medical & Health	160,973,944	197,832,534	(36,858,590)
2008	Agriculture and Nat. Res.	39,289,264	39,704,943	(415,679)
2009	Works & Housing	63,661,711	67,835,398	(4,173,687)
2010	Traditional Office	72,000,000	96,589,162	(24,589,162)
2011	Social and Comm. Dev.	74,183,995	<u>76,502,167</u>	(2,318,172)
	Total Recurrent expenditure	<u>1,553,073,346</u>	<u>1,590,242,298</u>	<u>(37,168,952)</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	49,100,000	14,387,061	34,712,939
500105	Social Sector	79,038,649	28,397,735	50,640,914
6001-06	Area Development	87,800,000	13,158,125	74,641,875
7001-07	Administrative Sector	300,188,468	227,046,431	73,142,037
8001-08	Repayment of Loan/Interest	_____ -	_____ -	_____ -
	Total Capital Expenditure	<u>516,127,117</u>	<u>282,989,352</u>	<u>233,137,765</u>
	Total Recurrent & Capital Expenditure	<u>2,069,200,463</u>	<u>1,873,231,650</u>	<u>195,968,813</u>

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEARENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
Mainstream Bank plc.	972,456	1,021,096
Mainstream Bank plc.	100,408	86,672
Mainstream Bank plc.	12,314	212,233
Mainstream Bank plc.	69,911	9,911
Unity Bank plc.	1,346,295	89,036
Unity Bank plc.	2,701,000	-
Unity Bank plc.	<u>5,765,498</u>	<u>2,700,000</u>
	<u>10,967,882</u>	<u>4,118,948</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3 ADVANCES</u>		
Personal Advances	5,088,245	7,692,230
Others	<u>3,364,579</u>	<u>12,764,579</u>
	<u>8,452,824</u>	<u>20,456,809</u>
 <u>4. DEPOSITS</u>		
1.State Government	24,502,643	23,846,685
2.Federal Government	16,747,081	13,343,122
3.Others	<u>2,612,876</u>	<u>2,262,936</u>
	<u>43,862,600</u>	<u>39,452,743</u>
 5. Loans	-	-
6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,863,666,742	1,741,073,332
Less total Expenditure	<u>1,873,231,650</u>	<u>(1,749,822,670)</u>
Surplus /(deficits)	<u>(9,564,908)</u>	<u>(8,749,338)</u>

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCES AS AT 31ST DECEMBER 2013
RECURRENT EXPENDITURE

A/C NO	DETAILS	OPENING BALANCE ₦	DEBIT ₦	CREDIT ₦	CLOSING BALANCE ₦
1	MUHAMMAD YAKUBU	300,000	-	-	300,000
2	SUNDRY PERSON	13,979	-	-	13,979
3	GALI MUHD	20,000	-	-	20,000
4	UMAR UBA GARKI	100,000	-	-	100,000
5	AYUBA MARKE	162,000	-	-	162,000
6	ABDULLKADIR GURI	100,000	-	-	100,000
7	MUHD ADAMU	168,600	-	-	168,600
8	A HARUNA BARDE	-	5,800,000	5,800,000	1,000,000
9	IBRAHIM BURA	-	1,500,000	1,500,000	1,500,000
	TOTAL	864,579	7,300,000	9,800,000	3,364,579

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER 2013
RECURRENT EXPENDITURE

A/C NO	DETAILS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
1	P.A.Y.E	770,035	10,575,758	10,575,758	770,035
2	NULGE	1,354,227	3,722,755	3,722,755	1,354,227
3	M.H.W.U	220,876	1,099,791	1,099,791	220,876
4	8% C.P.S	(275,710)	12,810,164	12,810,164	(275,710)
5	5% Govt Tax	20,652,359	1,658,307	1,250,266	20,244,318
6	2.5% WITHOLDING	(1,513,824)	-	1,906,000	392,176
7	RETENTION	-	-	-	-
8	UNCLAIMED	687,833	-	-	687,833
9	DISABLES	-	11,704,000	12,768,000	1,064,000
10	TRACTORS	2,700,000	-	-	2,700,000
11	PARTY CONTRIBUTION	-	2,354,238	2,354,238	-
12	5% VAT	14,856,946	1,658,307	3,156,266	16,354,904
13	LOAN OTHER L.G	-	-	349,940	349,940
	TOTAL	39,452,742	45,583,320	49,993,178	43,862,600

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

MALAM-MADORI LOCAL GOVERNMENT COUNCIL

MALAM -MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

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MALLAM- MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

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.	Abdulrahaman Abdullahi	-	Dunari
11.	Sale Bulama	-	Tashena

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS

- | | | | |
|-----|-----------------------|---|---------------------|
| 1. | Alh. Baffa Maigari | - | Chairman |
| 2. | Alh. Ahmad Mairakumi | - | Vice Chairman |
| 3. | Alh. Zakar Ibrahim | - | Secretary |
| 4. | Bello Galidama | - | Councilor Education |
| 5. | Garba Salisu | - | " Agric |
| 6. | Sani Aliyu .N. | - | " Health |
| 7. | Sule Hamza | - | " Planning |
| 8. | Zakar Yunusa A | - | " Social |
| 9. | Hassan Isah | - | " Works & Housing |
| 10. | Idris Ubale | - | " Revenue |
| 11. | A.M. Kadime | - | Adviser on politics |
| 12. | Bashir Sulaiman | - | Adviser Security |
| 13. | Alhaji Muhammad Gurgu | - | Adviser Disables |

MANAGEMENT STAFF

- | | | |
|----|-------------------|--|
| 1. | Alh. Isa Maigoro | Director Personnel Management |
| 2. | Alh. Maina Garba | Director Planning, Research & Statistics |
| 3. | Alh. Hassan Adamu | Treasurer |

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,934,261,450
Expenditure	<u>1,937,827,054</u>
Surplus/ (Deficit)	<u>(3,565,604)</u>

COUNCIL MEMBERS

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

I conclude by thanking the management staff, our dedicated employees and the council members who have made possible what we were able to achieve in 2013.

Thank you.

CHAIRMAN

MALLAM- MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Mallam-Madori Local Government Council of Jigawa State as at 31st December, 2013 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 in financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- i The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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 Accountant)

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	15,268,040	7,363,151
Investments	2	-	-
Advances	3	<u>12,014,866</u>	<u>14,131,454</u>
Total Assets		<u>27,282,906</u>	<u>21,494,635</u>
<u>LESS LIABILITIES</u>			
Deposits	4	41,850,580	32,496,705
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>41,850,580</u>	<u>32,496,705</u>
NET ASSET		<u>(14,567,674)</u>	<u>(11,002,070)</u>
Funds Employed			
Accumulated funds B/F		(11,002,070)	(14,542,276)
Surplus (Deficit) for the year		<u>(3,565,604)</u>	<u>3,540,206</u>
Accumulated fund c/d		<u>(14,567,674)</u>	<u>(11,002,070)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	3,487,717	4,624,071
Statutory Allocation	<u>1,930,773,733</u>	<u>1,753,389,851</u>
Total Revenue	<u>1,934,261,450</u>	<u>1,758,013,922</u>
<u>EXPENDITURE</u>		
Recurrent	1,617,570,940	1,471,760,035
Capital	320,256,114	282,713,681
Total Expenditure	<u>1,937,827,054</u>	<u>1,754,473,716</u>
Surplus (Deficit) for the year	<u>(3,565,604)</u>	<u>3,540,206</u>

The Notes on pages To Form an integral part of these Financial Statements.

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2014	2013
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,934,261,450	1,758,013,922
Less payment (Recurrent & Capital Exp.)	<u>1,937,827,054</u>	<u>1,754,473,716</u>
Net cash from operating activities	(3,565,604)	3,540,206
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(11,002,070)</u>	<u>(14,542, 276)</u>
Net Cash in flow/ (Out flow)	<u>(14,567,674)</u>	<u>(11,002,070)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	9,160,824	5,154,206
Deposits	6,107,216	2,208,945
Bank over Draft	-	-
Net Liquid Assets	<u>15,268,040</u>	<u>7,363,151</u>
Represented by		
Bank and Cash Balances	<u>15,268,040</u>	<u>7,363,151</u>

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	N	N
1001	Taxes	-	-
1002	Rates	165,000	66,000
1003	Local Licenses and fees	2,489,809	925,000
1004	Earnings from Comm. & Undertakings	345,000	381,300
1005	Rent on L.G. Properties	-	-
1006	Interest and Dividend	87,159	44,745
1007	Grants	-	-
1008	Miscellaneous	400,749	3,206,222
1009	Statutory Allocations	<u>1,612,967,199</u>	<u>1,753,389,851</u>
	Total Recurrent Revenue	<u>1,616,454,916</u>	<u>1,758,013,922</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	317,806,534	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Revenue	<u>317,806,534</u>	<u>-</u>
Total Recurrent & Capital Revenue		<u>1,934,261,450</u>	<u>1,758,013,922</u>

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	42,857,612	39,940,580
2002	Office of the Secretary	15,899,633	16,493,626
2003	The council	50,884,733	39,704,537
2004	Personnel Management	139,465,937	105,427,748
2005	Finance and Supply	183,532,195	196,775,921
2006	Education	718,653,309	617,999,734
2007	Medical and Health	184,036,229	176,802,602
2008	Agriculture and Nat. Res.	42,483,584	47,319,782
2009	Works and Housing	51,798,301	67,106,934
2010	Traditional Office Holders	97,916,282	74,826,752
2011	Social & Comm. Development	<u>90,043,125</u>	<u>89,361,819</u>
Total	Total Recurrent Expenditure	<u>1,617,570,940</u>	<u>1,471,760,035</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	7,561,650	6,050,000
5001-05	Social sector	28,888,136	1,000,000
6001-04	Area Development	3,879,600	7,100,000
7001-03	Administrative sector	279,926,728	267,563,681
8001	Loan Repayment/ Interest	—	<u>1,000,000</u>
	TOTAL CAPITAL EXPENDITURE	<u>320,256,114</u>	<u>282,713,681</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,937,827,054</u>	<u>1,754,473,716</u>

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL REVENUE FOR
YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	500,000	-	(500,000)
1002	Rates	600,000	165,000	(435,000)
1003	Local Licenses and fees	8,095,000	2,489,809	(5,605,191)
1004	Comm. & Undertakings	1,050,000	345,000	(705,000)
1005	Rent on L.G. Properties	-	-	-
1006	Interest and Dividends	650,000	87,159	(562,841)
1007	Grants	-	-	-
1008	Miscellaneous	700,000	400,749	(299,251)
1009	Statutory Allocations	<u>1,585,553,531</u>	<u>1,612,967,199</u>	<u>27,413,668</u>
	Total Recurrent Revenue	<u>1,597,148,531</u>	<u>1,616,454,916</u>	<u>19,306,385</u>

CAPITAL REVENUE

3001	Internal Sources	368,424,193	317,806,534	(50,617,659)
3002	External Sources	-	-	-
3003	Grants	48,642,020	-	(48,642,020)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
		<u>417,066,213</u>	<u>317,806,534</u>	<u>(99,259,679)</u>
	Total Capital Revenue			
	Total Recurrent & Capital Revenue	<u>2,014,214,744</u>	<u>1,934,261,450</u>	<u>(79,953,294)</u>

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31 ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	42,734,267	42,857,612	(123,345)
2002	Office of the secretary	17,336,604	15,899,633	1,436,971
2003	The Council	52,400,220	50,884,733	1,515,487
2004	Personnel Management	88,762,561	139,465,937	(50,703,376)
2005	Finance and supply	286,212,136	183,532,195	102,679,941
2006	Education	565,157,880	718,653,309	(153,495,429)
2007	Medical & Health	168,737,884	184,036,229	(15,298,345)
2008	Agriculture and Nat. Res.	45,293,568	42,483,584	2,809,984
2009	Works & Housing	59,074,628	51,798,301	7,276,327
2010	Traditional Office	61,000,000	97,916,282	(36,916,282)
2011	Social and Comm. Dev.	<u>74,310,357</u>	<u>90,043,125</u>	<u>(15,732,768)</u>
	Total Recurrent expenditure	<u>1,461,020,105</u>	<u>1,617,570,940</u>	<u>(156,550,835)</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	86,972,855	7,561,650	79,411,205
500105	Social Sector	95,000,000	28,888,136	66,111,864
6001-06	Area Development	103,659,443	3,879,600	99,779,843
7001-07	Administrative Sector	294,512,700	279,926,728	14,585,972
8001-08	Repayment of Loan/Interest	<u>2,000,000</u>	<u> -</u>	<u>2,000,000</u>
	Total Capital Expenditure	<u>582,144,998</u>	<u>320,256,114</u>	<u>261,888,884</u>
	Total Recurrent & Capital Exp.	<u>2,043,465,103</u>	<u>1,937,827,054</u>	<u>105,638,049</u>

MALLAM-MADORI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR
ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	57,604	682
Cash at Banks:		
1. Unity Bank Plc. Hadejia	14,951,668	22,230
2. Unity Bank Plc. Hadejia	42,706	29,768
3. Unity Bank Plc. Hadejia	44,635	1,558,929
4. U.B.A M/Madori	29,785	5,592
5. Unity Bank Plc. Hadejia	136,470	5,172
6. Access Bank Plc. Hadejia	5,172	5,740,780
	<u>15,268,040</u>	<u>7,363,153</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	6,039,418	6,761,484
Others	5,975,448	7,370,000
	<u>12,014,866</u>	<u>14,131,484</u>
<u>4. DEPOSITS</u>		
1.State Government	33,490,683	28,543,331
2. Others	7,520,488	3,953,374
	<u>41,011,171</u>	<u>32,496,705</u>
5. Loans	-	-
6. Bank Overdraft	-	-
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,934,261,450	1,758,013,922
Less total Expenditure	<u>(1,937,827,054)</u>	<u>(1,754,473,716)</u>
Surplus / (Deficit)	<u>(3,565,604)</u>	<u>3,540,206</u>

MALLAM -MADORI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

SCHEDULE OF ADVANCES AS AT 31ST DEC.2013

AC NO	PARTICULARS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
1	SHEHU SHEHU	600,000	-	-	600,000
2	TUKUR TAFIDA	2,000,000	-	-	2,000,000
3	SHEHU SHEHU	370,000	-	-	370,000
4	ZUBAIR ABDULLAH	500,000	-	-	500,000
5	BASHIR M. DUTSE	500,000	-	-	500,000
6	BASHIR M. DUTSE	500,000	-	-	500,000
7	BASHIR M. DUTSE	1,700,000	-	1,700,000	-
8	IBRAHIM TAHIR	1,200,000	-	1,200,000	-
9	BASHIR S. YUSIF	-	1,505,448	-	1,505,448
10	HUSSAIN SALEH	-	1,000,000	1,000,000	-
TOTAL		7,370,000	2,505,448	3,900,000	5,975,448

MALLAM -MADORI LOCAL GOVERNMENT COUNCIL JIGAWA STATE**SCHEDULE OF DEPOSIT AS AT 31ST DEC.2013**

AC NO	PARTICULARS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
D.1	P.A.Y.E	1,816,403	9,617,400	9,617,400	1,816,403
2	NULGE	797,409	3,265,319	3,265,319	797,409
3	M.H.W.U	60,134	749,199	749,199	60,134
4	8% C. P. C	1,055,005	10,658,445	10,658,445	1,055,005
5	5% VAT	11,966,315	-	3,206,981	15,173,296
6	5% GOVT. TAX	9,994,113	-	3,206,981	13,201,094
7	DEVELOPMENT LEVY	1,563	-	-	1,563
8	RETENTION	1,592,155	-	-	1,592,155
9	PARTY CONTRIBUTION	304,282	2,346,970	2,346,970	304,282
10	DISABLES	-	12,768,000	12,768,000	-
11	RINGIM LOCAL GOVT.	142,826	-	-	142,826
12	BAFFA MAIGARI	1,130,000	-	-	1,130,000
13	YAHAYA A. HAMID	876,500	-	-	876,500
14	SHUAIBU K/DILA	830,000	-	-	830,000
15	YA'U ABDULLAHI	1,930,000	-	-	1,930,000
16	AUYO L.G	-	279,400	2,000,000	2,000,000
17	JASCO SALUS	-	-	279,400	-
18	KAZAURE L.G	-	-	100,494	100,494
19	ISAH MAIGORO	-	-	142,826	142,826
20	GORBA BAITA	-	-	47,208	47,208
21	HASSAN JIBIRIN	-	-	42,917	42,917
22	AHMED GARBA	-	-	17,167	17,167
23	MUHD BELLO	-	-	53,646	53,646
24	HASSAN ABDULKADIR	-	-	64,375	64,375
25	MUHD ISAH HAMZA	-	-	51,500	51,500
26	ISIAKU MUHAMMED	-	-	34,371	34,371
27	ANI LAWAN RONI	-	-	34,333	34,333
28	USMAN GANA DINJIONYE	-	-	40,056	40,056
29	MUSA UMAR	-	-	37,552	37,552
30	MUHD HASSAN	-	-	10,728	10,728

31	BALARABE ISAH	-	-	30,042	30,042
	B/F	32,496,705	39,684,733	48,851,774	
32	LAWAN DAN GAMBO	-	-	14,533	14,533
33	ABDU USMAN	-	-	30,751	30,751
34	SANI HARUNA	-	-	45,155	45,155
35	MUHD UMAR	-	-	37,552	37,552
36	MAS'UD DANIALEA	-	-	25,833	25,833
37	ABDU ILU	-	-	37,548	37,548
38	UMAR BALA	-	-	1,144	1,144
39	SAIDU HALADU	-	-	4,292	4,292
40	MUHD SALE YALAWA	-	-	6,867	6,867
41	BASIRU MUHD	-	-	4,711	4,711
42	ABDULLAHI A. LALE	-	-	7,144	7,144
43	USAINI SALEH	-	-	6,438	6,438
44	ISMAILA YUSUF	-	-	6,438	6,438
45	HASSAN ABDULLAHI	-	-	4,292	4,292
	TOTAL	32,496,705	39,684,733	49,038,608	41,850,580

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DEC. 2013**

MIGA LOCAL GOVERNMENT COUNCIL

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
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MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

	<u>NAME</u>	<u>RANK</u>	<u>WARD</u>
1.	Abdullahi Idris	Speaker	Koya
2.	M.H.Idris	Deputy Speaker	Hantsu
3.	Adamu Shuaibu	Member	Zareku
4.	A. Yau Garbau	„	Garbdu
5.	Nasallah 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

- | | | | |
|-----|--------------------------|-----------------------|---------------|
| 1. | Samaila Isyaku Dangyatin | - | Chairman |
| 2. | Muhd Sabiu Miga | - | Vice Chairman |
| 3. | Zakari Yau Garba | - | Secretary |
| 4. | Ali Tsagaiwa | Supervisory Councilor | Education |
| 5. | Yusuf Uba | " | " Agriculture |
| 6. | Yusuf Haruna | " | " Medical |
| 7. | Jafaru Rabilhu | " | " works |
| 8. | Abu Sule | " | " Community |
| 9. | Kawu Magaji | " | " Planning |
| 10. | Muhammad Maje | " | " Revenue |

MANAGEMENT STAFF

- | | | |
|----|------------------------|--|
| 1. | Abubakar Bako Adamu | Director Personnel Management |
| 2. | Isa Musa Shimali Garki | Director Planning Research& Statistics |
| 3. | Tijjani Ibrahim Babura | Treasurer |

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEARENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,709,382,698
Expenditure	<u>1,689,822,488</u>
Surplus/ (Deficit)	<u>19,560,210</u>

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN
MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

MIGA LOCAL GOVERNMENT
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Miga Local Government Council of Jigawa State as at 31st December, 2013 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 in 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 independent opinion, based on our audit, on those financial statements and to report our opinion to you.

BASIS OF OPINION

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

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

OUR OPINION

- i The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	19,293,153	11,546,607
Investments	2	-	-
Advances	3	<u>35,683,650</u>	<u>20,533,982</u>
Total Assets		<u>54,976,803</u>	<u>32,080,589</u>
<u>LESS LIABILITIES</u>			
Deposits	4	42,539,294	39,203,290
Loans	5	-	-
Bank overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>42,539,294</u>	<u>39,203,290</u>
<u>NET ASSET</u>		<u>12,437,509</u>	<u>(7,122,701)</u>
Funds Employed			
Accumulated funds B/F		(7,122,701)	13,433,502
Surplus (Deficit) for the year		<u>19,560,210</u>	<u>(20,556,203)</u>
Accumulated fund c/d		<u>12,437,509</u>	<u>(7,122,701)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

.

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

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	16,931,225	7,173,834
Statutory Allocation	<u>1,692,451,473</u>	<u>1,571,824,789</u>
Total Revenue	<u>1,709,382,698</u>	<u>1,578,998,623</u>
<u>EXPENDITURE</u>		
Recurrent Expenditure	1,288,093,383	1,233,711,611
Capital Expenditure	<u>401,729,105</u>	<u>365,843,215</u>
Total Expenditure	<u>1,689,822,488</u>	<u>1,599,554,826</u>
Surplus (Deficit) for the year	<u>19,560,210</u>	<u>(20,556,203)</u>

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

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,709,382,698	1,578,998,622
Less payment (Recurrent & Capital Exp.)	<u>1,689,822,488</u>	<u>1,599,554,826</u>
Net cash from operating activities	<u>19,560,210</u>	<u>(20,556,203)</u>
 <u>OTHER SOURCES</u>		
Accumulated Funds	<u>(17,122,701)</u>	<u>13,433,502</u>
Net Cash in flow/ (Out flow)	<u>2,437,509</u>	<u>(7,122,701)</u>
 CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	11,575,892	6,927,964
Deposits	7,717,261	4,618,643
Bank over Draft	-	-
Net Liquid Assets	<u>19,293,153</u>	<u>11,546,607</u>
Represented by		
Bank and Cash Balances	<u>19,293,153</u>	<u>11,546,607</u>

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	200,000	-
1002	Rates	170,000	30,000
1003	Local Licenses and fees	9,492,804	6,314,717
1004	Earnings from Comm. & Undertaking	1,872,485	306,240
1005	Rent on L.G. Properties	845,000	135,000
1006	Interest on Dividend	244,000	44,400
1007	Grants	-	-
1008	Miscellaneous	4,106,936	185,070
1009	Statutory Allocation	<u>1,377,085,430</u>	<u>1,571,824,789</u>
	Total Recurrent Revenue	<u>1,394,016,655</u>	<u>1,578,998,623</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	285,073,081	-
3002	External Sources	-	-
3003	Grants	30,292,195	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Rev.	<u>315,366,043</u>	<u>-</u>
	Total Recurrent & Capital Revenue	<u>1,709,382,698</u>	<u>1,578,998,623</u>

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 ₦	2012 ₦
2001	Office of Chairman	43,937,349	46,644,910
2002	Office of the Secretary	41,096,866	37,655,797
2003	The council	40,618,875	47,369,354
2004	Personnel Management	150,471,170	128,564,177
2005	Finance and Supply	163,339,354	173,379,568
2006	Education	335,064,010	317,828,884
2007	Medical and Health	142,161,065	148,848,695
2008	Agriculture and Nat. Res.	54,855,215	55,158,761
2009	Works and Housing	105,395,309	77,815,838
2010	Traditional Office Holders	88,668,747	68,541,530
2011	Social Comm. Development	122,485,423	<u>131,904,097</u>
Total	Total Recurrent Expenditure	<u>1,288,093,383</u>	<u>1,233,711,611</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	62,261,022	76,548,277
5001-05	Social sector	74,468,249	39,889,704
6001-04	Area Development sector	51,702,818	66,552,136
7001-03	Administrative sector	213,297,016	182,853,098
8001	Loan Repayment/ Interest	-	-
	TOTAL CAPITAL EXP.	<u>401,729,105</u>	<u>365,843,215</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,689,822,488</u>	<u>1,599,554,826</u>

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT& CAPITAL REVENUE FOR
YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
1001	Taxes	500,000	200,000	(300,000)
1002	Rates	200,000	170,000	(30,000)
1003	Local Licenses and fees	20,694,000	9,492,804	(11,201,196)
1004	Comm. Undertakings	1,020,000	1,872,485	852,485
1005	Rent on L.G. Properties	1,550,000	845,000	(705,000)
1006	Interest and Dividends	700,000	244,000	(456,000)
1007	Grants	-	-	-
1008	Miscellaneous	390,000	4,106,936	3,716,936
1009	Statutory Allocation	<u>1,299,804,023</u>	<u>1,377,085,430</u>	<u>77,281,407</u>
	Total Recurrent Revenue	<u>1,496,127,652</u>	<u>1,394,016,655</u>	<u>69,158,632</u>

CAPITAL REVENUE

3001	Internal Sources	339,982,173	285,073,851	(54,908,322)
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	<u>185,573,591</u>	<u>30,292,192</u>	(155,281,399)
	Total Capital Rev.	<u>525,555,764</u>	<u>315,366,043</u>	<u>(210,189,721)</u>
	Total Recurrent & Capital Revenue.	<u>1,850,413,787</u>	<u>1,709,382,698</u>	<u>(141,031,089)</u>

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURE
FOR YEAR ENDED 31ST DECEMBER, 2013

HEAD	<u>RECURRENT EXPENDITURE</u>		ACTUAL	VARIANCE
	DETAILS	ESTIMATED		
		₦	₦	₦
2001	Office of the Chairman	48,032,018	43,937,349	4,094,669
2002	Office of the secretary	36,750,448	41,096,866	(4,346,418)
2003	The Council	50,369,967	40,618,875	9,751,092
2004	Personnel Management	78,987,315	150,471,170	(71,483,855)
2005	Finance and supply	335,919,444	163,339,354	172,580,090
2006	Education	328,932,480	335,064,010	(6,131,530)
2007	Medical & Health	149,856,788	142,161,065	7,695,723
2008	Agriculture and Nat. Res.	35,672,592	54,855,215	(19,182,623)
2009	Works & Housing	66,041,285	105,395,309	(39,354,024)
2010	Traditional Office Holders	70,000,000	88,668,747	(18,668,747)
2011	Social and Comm. Dev.	<u>82,451,799</u>	<u>122,485,423</u>	<u>(40,032,624)</u>
	Total Recurrent expenditure	<u>1,283,014,136</u>	<u>1,288,093,383</u>	<u>(5,079,247)</u>
	<u>CAPITAL EXPENDITURE</u>			
4001-08	Economic Sector	168,320,000	62,261,022	106,058,978
500105	Social Sector	225,316,873	74,468,249	150,848,624
6001-06	Area Development	97,697,742	51,702,818	45,994,924
7001-07	Administrative Sector	289,988,961	213,297,016	76,691,945
8001-08	Repayment of	-	-	-
	Loan/Interest			
	Total Capital Expenditure	<u>781,323,576</u>	<u>401,729,105</u>	<u>379,594,471</u>
	Total Recurrent & Capital Exp.	<u>2,064,337,712</u>	<u>1,689,822,488</u>	<u>374,515,224</u>

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
1. Unity Bank	17,564,107	9,048,165
2. Unity Bank Plc	885,207	123,000
3. Unity Bank Plc	17,143	961,502
4. Unity Bank Plc	795,234	1,413,940
5. Unity Bank Plc	31,462	-
	<u>19,293,153</u>	<u>11,546,607</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	8,175,004	7,960,216
Other Advances	<u>27,508,646</u>	<u>12,573,766</u>
	<u>35,683,650</u>	<u>20,533,982</u>
<u>4. DEPOSITS</u>		
1.State Government	17,576,075	17,958,578
2.Federal Government	19,218,958	16,356,563
3.Others	<u>5,744,261</u>	<u>4,888,149</u>
	<u>42,539,294</u>	<u>39,203,290</u>
5. Loans	-	-
6. Bank Overdraft	-	-
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,709,382,698	1,578,998,623
Less total Expenditure	<u>1,689,822,488</u>	<u>1,599,554,826</u>
	<u>19,560,210</u>	<u>(20,556,203)</u>

MIGA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER 2013

AC/NO	PARTICULARS	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
D/1	PAYE	62,388	6,835,535	6,835,535	62,388
D/2	NULGE	32,375	1,438,525.20	1,438,525.20	62,375
D/3	MUWUN	35,853.16	642,599.84	642,599.84	35,853
D/4	8% CPS	295,209	4,928,554.64	4,928,554.64	295,209
D/5	VAT	13,131,418	12,362,927.42	11,109,707.44	13,131,418
D/6	TAX	17,160,675	13,230,176.79	13,176,374.09	17,160,675
D/7	WHT	3,225,145	1,810,468.07	201,293.45	4,834,319.62
D/8	RETENTION	4,819,920	4,950,779.40	5,380,993.69	4,389,705.71
D/9	LOAN	440,307			440,307
D/10	AMINU YUSUF		223,116.24	43,116.20	180,000
D/11	BASHARI HASSAN		38,625		38,625
D/12	ADAMU SULAIMAN		42,916.67	21,458.35	21,458.32
D/13	MAGAJI GARBA		64,350.96	64,350.96	
D/14	GARBA ABUBAKAR		14,305.55		14,305.55
D/15	GARBA TURAKI		58,122	32,290	25,832
D/16	SALE HARUNA		60,088	21,460	38,628
D/17	TIJJANI MUHD		26,820.00		26,820.00
D/18	MUSA NA BABA		51,500.04		51,500.04
D/19	YUSUF TURAKI		25,801		25,801
D/20	YAU MAIGARI		68,832	40,055.54	28,776.46
D/21	ALI MUHD ALKALI		37,954		37,954
D/22	BALARABE SA'IDU		37,552.13		37,552.13
D/23	HAMISU RABI'U		84,582.70		84,582.70
D/24	MAGAJI SALE		7,750.20		7,750.20
D/25	MUSA ABDULKADIR		4,577.78		4,577.78
D/26	YUSUF TURAKI		187,532.45		187,532.45
D/27	ALIYU MADAKI		10,721.16		10,721.16
D/28	MAGAJI UMAR		17,166.64		17,166.64
D/29	SANI ABUBAKAR		6,437.50		6,437.50
		39,203,290	47,268,118	43,962,114	42,539,294

MIGA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE SCHEDULE OF OTHER ADVANCES AS AT 31ST DECEMBER
2013

AC/NO	NAME	OPENING BALANCE	RECEIVED	PAYMENT	CLOSING BALANCE
.01/11	MUHD HABU	1,500,000			1,500,000
.02/11	MUHD HABU	1,400,000			1,400,000
.03/11	A ADO ADAMU	42,956			42,956
A/6	GARBA TURAKI	181,219.50			181,219.50
A/7	GARBA TURAKI	468,171			468,171
A/8	ASHIRU A/MALAM	290,000			290,000
A/9	A SALE HARUNA	1,200,000			1,200,000
A/10	GARBA TURAKI	1,550,000			1,550,000
A/11	GARBA TURAKI	822,664			822,664
A/12	ABUBAKAR	114,500			114,500
A/13	GARBA TURAKI	3,973,095.60			3,973,095.60
A/14	GARBA TURAKI	219,500			219,500
A/15	GARBA TURAKI	811,658			811,658
A/1	MAGAJI GARBA		1,097,000		1,097,000
A/2	MAGAJI GARBA		954,000		954,000
A/16	SALE HARUNA		1,000,000		1,000,000
A/17	SALE HARUNA		1,000,000		1,000,000
A/1	GARBA TURAKI		200,000		200,000
A/2	GARBA TURAKI		258,882.25		258,882.25
A/1	ALHASSAN MUHD		2,950,000		2,950,000
A/3	UMAR HARUNA		3,000,000		3,000,000
A/4	UMAR HARUNA		2,475,000		2,475,000
A/5	MUHD MAISAMARI		1,000,000		1,000,000
A/6	MUHD MAISAMARI		1,000,000		1,000,000
		12,573,764	14,934,882		27,508,646

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

RONI LOCAL GOVERNMENT COUNCIL

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
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RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

1. Kabiru Magaji Roni	Speaker	Roni
2. Alh. Isau Bako	D/speaker	Zugai
3. Alh. Aminu Mu'azu	Majority Leader	Amaryawa
4. Alh. Ali Mu'azu	Chief Whip	Tunas
5. Alota Dan'iya	Member	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

1. Alh. Bako Muhd Amaryawa	Chairman
2. Musa Sabi'u	Vice Chairman
3. Alh. Ilu Muazu	Secretary
4. Ambai Lado Mahuta	S/Councilor Education
5. Yahaya Iliyasu	Treasury
6. Alh. Gambo Ibrahim	Agriculture
7. Alh. Sale Danjuma	Comm. Development
8. Isa Musa Kwaita	Works
9. Hajiya Lami Ado	Health
10. Alh. Muhammad Makaho	Adviser
11. Alh. Sani Ibrahim Roni	Adviser
12. Lawan Muhammad	Adviser

MANAGEMENT STAFF

1. Sabo Muhammad K	AG Director Personnel Management
2. Ibrahim Adamu	Director Planning Research & Statistics
3. Alh. Yau Maigari	Treasurer

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEARENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,540,729,768
Expenditure	<u>1,546,820,782</u>
Surplus/ (Deficit)	<u>(6,091,014)</u>

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN
RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Roni Local Government Council of Jigawa State as at 31st December, 2013 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 in financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- ii. The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	1,254,013	3,327,129
Investments	2	-	-
Advances	3	<u>6,319,727</u>	<u>6,717,779</u>
Total Assets		<u>7,573,740</u>	<u>10,044,908</u>
<u>LESS LIABILITIES</u>			
Deposits	4	52,740,356	49,120,510
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>52,740,356</u>	<u>49,120,510</u>
NET ASSET		<u>(45,166,616)</u>	<u>(39,075,602)</u>
 Funds Employed			
Accumulated funds B/F		(39,075,602)	(29,579,831)
Surplus (Deficit) for the year		<u>(6,091,014)</u>	<u>(9,495,771)</u>
Accumulated fund c/d		<u>(45,166,616)</u>	<u>39,075,602</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	N	N
Internally generated Revenue	1,540,729,768	5,064,971
Statutory Allocation	<u>1,546,802,782</u>	<u>1,583,848,968</u>
Total Revenue	<u>(6,091,014)</u>	<u>1,588,913,939</u>
<u>EXPENDITURE</u>		
Recurrent	1,277,904,643	1,250,499,103
Capital	<u>268,916,139</u>	<u>347,910,607</u>
Total Expenditure	<u>1,546,820,782</u>	<u>1,598,409,710</u>
Surplus (Deficit) for the year	<u>(6,091,014)</u>	<u>(9,495,771)</u>

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

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,540,729,768	1,588,913,939
Less payment (Recurrent & Capital Exp.)	<u>1,546,820,782</u>	<u>1,598,409,710</u>
Net cash from operating activities	(6,091,014)	(9,495,771)
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(39,075,602)</u>	<u>(29,579,831)</u>
Net Cash in flow/ (Out flow)	<u>(45,166,616)</u>	<u>(39,075,602)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	752,408	1,996,277
Deposits	501,605	1,330,852
Bank over Draft	-	-
Net Liquid Assets	<u>1,254,013</u>	<u>3,327,129</u>
Represented by		
Bank and Cash Balances	<u>1,254,013</u>	<u>3,327,129</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	60,000	-
1002	Rates	-	-
1003	Local Licenses and fees	1,196,192	2,951,542
1004	Earnings from Comm. & Undertakings	223,000	271,095
1005	Rent on L.G. Properties	-	-
1006	Interest and Dividend	-	26,986
1007	Grants	-	-
1008	Miscellaneous	1,875,621	1,815,347
1009	Statutory Allocations	<u>1,330,369,505</u>	<u>1,583,848,968</u>
	Total Recurrent Revenue	<u>1,333,724,318</u>	<u>1,588,913,939</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	207,005,450	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Revenue	<u>207,005,450</u>	<u>-</u>
	Total Recurrent & Capital Revenue	<u>1,540,729,768</u>	<u>1,285,779,990</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	37,237,765	55,979,685
2002	Office of the Secretary	27,225,528	24,054,281
2003	The council	49,690,507	22,396,348
2004	Personnel Management	114,833,600	75,029,294
2005	Finance and Supply	186,494,505	161,132,701
2006	Education	317,637,114	249,517,736
2007	Medical and Health	194,648,569	166,183,600
2008	Agriculture and Nat. Res.	59,392,409	63,723,846
2009	Works and Housing	109,163,100	71,574,861
2010	Traditional Office Holders	80,450,905	64,304,638
2011	Social & Comm. Development	<u>101,130,641</u>	<u>106,855,275</u>
Total	Total Recurrent Expenditure	<u>1,277,904,643</u>	<u>1,060,752,265</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	12,150,000	12,166,856
5001-05	Social sector	3,115,327	3,519,499
6001-04	Area Development	9,754,872	46,648,460
7001-03	Administrative sector	243,895,940	169,304,226
8001	Loan Repayment/ Interest	-	-
	TOTAL CAPITAL EXPENDITURE	<u>268,916,139</u>	<u>231,639,041</u>
TOTAL RECURRENT & CAPITAL EXP		<u>1,546,820,782</u>	<u>1,292,391,306</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL REVENUE FOR
YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	500,000	60,000	(500,000)
1002	Rates	450,000	-	(390,000)
1003	Local Licenses and fees	8,615,000	1,196,192	(7,418,808)
1004	Comm. & Undertaking	750,000	223,000	(527,000)
1005	Rent on L.G. Properties	200,000	-	(200,000)
1006	Interest and Dividends	1,020,000	-	(1,020,000)
1007	Grants	-	-	-
1008	Miscellaneous	2,010,000	1,875,621	(134,379)
1009	Statutory Allocations	<u>1,179,654,922</u>	<u>1,330,369,505</u>	<u>150,714,583</u>
	Total Recurrent Revenue	<u>1,193,199,922</u>	<u>1,333,724,318</u>	<u>140,524,396</u>

CAPITAL REVENUE

3001	Internal Sources	351,596,656	207,005,450	(144,591,206)
3002	External Sources	-	-	-
3003	Grants	42,298,440	-	(42,298,440)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>393,895,096</u>	<u>207,005,450</u>	<u>(186,889,646)</u>
	Total Recurrent & Capital Revenue	<u>1,587,095,018</u>	<u>1,540,729,768</u>	<u>(46,365,250)</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURE FOR
THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	42,387,433	37,237,765	5,149,668
2002	Office of the secretary	20,753,320	27,225,528	(6,472,208)
2003	The Council	51,921,629	49,690,507	2,231,122
2004	Personnel Management	126,811,932	114,833,600	11,978,332
2005	Finance and supply	262,487,501	186,494,505	75,992,996
2006	Education	359,074,625	317,637,114	41,437,511
2007	Medical & Health	183,235,529	194,648,569	(11,413,040)
2008	Agriculture and Nat. Res.	54,026,255	59,392,409	(5,366,154)
2009	Works & Housing	73,434,213	109,163,100	(35,728,887)
2010	Traditional Office	62,500,000	80,450,905	(17,950,905)
2011	Social and Comm. Dev.	<u>88,621,822</u>	<u>101,130,641</u>	<u>(12,508,819)</u>
	Total Recurrent expenditure	<u>1,325,254,259</u>	<u>1,277,904,643</u>	<u>47,349,616</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	72,183,886	12,150,000	66,150,000
500105	Social Sector	43,481,780	3,115,327	37,171,660
6001-06	Area Development	122,669,284	9,754,872	31,958,141
7001-07	Administrative Sector	219,104,116	243,895,940	42,717,002
8001-08	Repayment of Loan/Interest	-	-	-
	Total Capital Expenditure	<u>457,439,066</u>	<u>268,916,139</u>	<u>177,996,803</u>
	Total Recurrent & Capital Exp.	<u>1,581,356,514</u>	<u>1,546,820,782</u>	<u>225,346,419</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR
ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	4,807
Cash at Banks:		
1. Unity Bank Plc.	43,827	54,651
2. Unity Bank Plc.	601,701	2,669,892
3. Unity Bank Plc.	246,680	206,680
4. Mainstreet Bank Plc.	6,594	242,723
5. Mainstreet Bank Plc.	77,862	136,096
6. G.T. Bank Plc.	136,079	13,000
7. Micro Finance Bank	<u>141,270</u>	-
	<u>1,254,013</u>	<u>3,327,129</u>
 <u>2. INVESTMENTS</u>		
Investment		
 <u>3. ADVANCES</u>		
Personal Advances	4,178,222	4,576,275
Others	<u>2,141,505</u>	<u>2,141,504</u>
	<u>6,319,727</u>	<u>6,717,779</u>
 <u>4. DEPOSITS</u>		
1.State Government	24,793,073	23,710,801
2.Federal Government	13,514,021	11,481,503
3.Others	<u>14,433,262</u>	<u>13,928,206</u>
	<u>52,740,356</u>	<u>49,120,510</u>
 5. Loans	-	-
6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,540,729,768	1,588,913,939
Less total Expenditure	<u>(1,546,820,782)</u>	<u>(1,598,409,710)</u>
	<u>(6,091,014)</u>	<u>(9,495,771)</u>

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSIT FOR THE YEAR ENDED 31 DECEMBER 2013

AC/NO	PARTICULARS	OPENING/BAL	DEBIT	CREDIT	CLOSING BAL
D.1	PAYE	167,541	10,287,746	10,287,746	167,541
D.2	NULGE	1,190,792	4,543,003	4,543,003	1,190,792
D.3	M.H.W.U	268,325	1,337,003	1,337,003	268,325
D.4	5% GOVT. TAX	19,542,174	-	1,557,395	21,099,569
D.5	15% WITHHOLDING	475,123	-	-	475,123
D.6	10% RETENTION	5,623,121	-	-	5,623,121
D.7	5% VAT	11,481,503	-	1,557,395	13,038,898
D.8	TABO FARMERS	982,481	-	80,000	982,481
D.9	8% C.P.S.	3,525,963	14,190,327	14,190,327	3,525,963
D.10	SURVIVAL ALL	63,000	-	-	63,000
D.11	10% PARTY CONT.	-	2,418,730	2,418,730	-
D.12	AMARYANA FARMERS	854,000	-	-	854,000
D.13	SOCIAL SECURITY	-	12,768,000	12,768,000	-
D.14	NULGE/MHWU LOAN	2,332,294	-	-	2,332,294
D.15	A HALILU RABIU	3,319	-	-	3,319
D.16	A DAUDA IDRIS	214,319	-	37,552	251,946
D.17	NASIRU UMAR	65,006	-	-	65,006
D.18	NAZIRU AMINU	67,295	-	-	67,295
D.19	SHAWN	500,000	27,858,931	27,858,931	500,000
D.20	SHUKURA FARMERS	730,000	-	-	730,000
D.21	HIMMA FARMERS	813,481	-	-	813,481
D.22	ZUGAI DAMMADI FAR	41,481	-	-	41,481
D.23	AMINU DALHATU	37,552	-	-	37,552
D.24	YA'U MAIGARI	80,111	-	-	80,111
D.25	IBRAHIM ADAMU	31,452	5,365	34,333	31,452
D.26	A SANI S/BAI	192,199	-	14,306	192,199

D.27	SANI BALA KAZAURE	-	-	9,083	9,083
D.28	AMINDEEN YUNUSA	-	-	34,335	34,335
D.29	AMINDEEN YUNUSA	-	-	6,864	6,864
D.30	MUHD MUSA RONI	-	-	34,333	34,333
D.31	ADAMU IBRAHIM	-	-	9,083	9,083
D.32	YAU SANI	-	-	17,034	17,034
D.33	AMINU SHEHU	-	-	5,365	5,365
D.34	BADAMASI MUSA	-	-	29,903	29,903
D.35	TIJJANI IBRAHIM	-	-	27,126	27,126
D.36	MUSTAPHA SADAUKI	-	-	50,069	50,069
D.37	MUHD HASSAN F.	-	-	13,889	13,889
D.38	GIMBA ABUBAKAR	-	-	2,861	2,861
D.39	AHMED YUGUDA	-	-	26,823	26,823

TOTAL	49,192,607	73,403,740	76,951,489	52,740,356
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JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

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KAFIN HAUSA LOCAL GOVERNMENT COUNCILS,JIGAWA STATE

LEGISLATIVE COUNCIL MEMBERS

NAME	WARD	RANK
1. Hon. Abdullahi Adam	Sarawa	Leader
2. Hon. Abubakar Ibrahim	Bulangu	Deputy Leader
3. Hon Yahaya Yusif	Ruba	Majority Leader
4. Hon Kabiru S. Fulani	Mezan	Member
5. Hon Abdullahi S/Fawa	Zago	Member
6. Hon. Abdullahi Bulama	Majawa	Member
7. Hon. Yahaya Haruna	K/Hausa	Member
8. Hon. Haruna Mayaji	Kwazalewa	Member
9. Hon. Idris Abdulaziz	D/toka	Member
10. Hon. Zuberu Umar Jabo	Jabo	''
11. Hon. Haladu Adam	Gafaya	''

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
EXECUTIVE COUNCIL MEMBERS

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

MANAGEMENT STAFF

- | | | |
|----|----------------------|--|
| 1. | Lawn H. Yarima | Director Personnel Management |
| 2 | Muhd Zakar Hadejia | Director Planning, Research & Statistics |
| 3. | Balarabe Isah Kiyawa | Treasurer |

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	2,378,199,438
Expenditure	<u>2,387,044,708</u>
Surplus/ (Deficit)	<u>(8,845,270)</u>

COUNCIL MEMBERS

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

I conclude by thanking the management staff, our dedicated employees and the council members who have made possible what we were able to achieve in 2013.

Thank you.

CHAIRMAN
KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Kafin Hausa Local Government Council of Jigawa State as at 31st December, 2013 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 in financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- iii. 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, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	671,198	600,691
Investments	2	-	-
Advances	3	<u>18,001,907</u>	<u>21,216,524</u>
Total Assets		<u>18,673,105</u>	<u>21,817,215</u>
<u>LESS LIABILITIES</u>			
Deposits	4	59,261,354	53,560,194
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>59,261,354</u>	<u>53,560,194</u>
<u>NET ASSET</u>		<u>(40,588,249)</u>	<u>(31,742,979)</u>
Funds Employed			
Accumulated funds B/F		(31,742,979)	(27,258,943)
Surplus (Deficit) for the year		<u>(8,845,270)</u>	<u>(4,484,036)</u>
Accumulated fund c/d		<u>(40,588,249)</u>	<u>(31,742,979)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	18,979,371	8,008,720
Statutory Allocation	<u>2,359,199,428</u>	<u>2,289,024,417</u>
Total Revenue	<u>2,378,199,438</u>	<u>2,297,033,137</u>
<u>EXPENDITURE</u>		
Recurrent	1,956,985,113	1,985,748,894
Capital	<u>430,059,595</u>	<u>315,768,279</u>
Total Expenditure	<u>2,387,044,708</u>	<u>2,301,517,173</u>
Surplus (Deficit) for the year	<u>(8,845,270)</u>	<u>(4,484,036)</u>

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

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	<u>2,378,199,438</u>	<u>2,297,033,137</u>
Less payment (Recurrent & Capital Exp.)	<u>2,387,044,708</u>	<u>2,301,517,173</u>
Net cash from operating activities	(8,845,270)	(4,484,036)
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(31,742,979)</u>	<u>(27,258,943)</u>
Net Cash in flow/ (Out flow)	<u>(40,588,249)</u>	<u>(31,742,979)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	403,078	420,484
Deposits	268,720	180,207
Bank over Draft	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>671,798</u>	<u>600,691</u>
Represented by		
Bank and Cash Balances	<u>671,798</u>	<u>600,691</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	25,000	85,000
1003	Local Licenses and fees	11,993,559	2,602,605
1004	Earnings from Comm. & Undertakings	4,428,636	628,185
1005	Rent on L.G. Properties	475,000	375,000
1006	Interest and Dividend	472,576	123,812
1007	Grants	-	-
1008	Miscellaneous	1,584,600	4,194,118
1009	Statutory Allocations	<u>1,972,266,578</u>	<u>2,289,024,417</u>
	Total Recurrent Revenue	<u>1,991,245,949</u>	<u>2,297,033,137</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	386,953,489	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Revenue	386,953,489	-
	Total Recurrent & Capital Revenue	<u>2,378,199,438</u>	<u>2,297,033,137</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	64,864,908	50,979,549
2002	Office of the Secretary	44,633,520	49,999,576
2003	The council	47,579,988	41,248,100
2004	Personnel Management	93,461,416	80,666,716
2005	Finance and Supply	216,806,816	308,257,392
2006	Education	872,707,817	845,039,258
2007	Medical and Health	227,685,093	216,141,895
2008	Agriculture and Nat. Res.	55,863,375	62,491,933
2009	Works and Housing	114,096,492	108,088,755
2010	Traditional Office Holders	112,838,273	113,389,592
2011	Social & Comm. Development	<u>106,447,415</u>	<u>109,446,038</u>
Total	Total Recurrent Expenditure	<u>1,956,985,113</u>	<u>1,985,748,894</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	24,511,630	12,314,211
5001-05	Social sector	-	6,709,071
6001-04	Area Development	34,925,270	14,717,720
7001-03	Administrative sector	370,622,695	282,027,277
8001	Loan Repayment/ Interest	<u>-</u>	<u>-</u>
	TOTAL CAPITAL EXPENDITURE	<u>430,059,595</u>	<u>315,768,279</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>2,387,044,708</u>	<u>2,301,517,173</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL REVENUE FOR
YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	3,500,000	-	(3,500,000)
1002	Rates	400,000	25,000	375,000
1003	Local Licenses and fees	11,690,000	11,993,559	303,559
1004	Comm. & Undertakings	1,250,000	4,428,636	3,178,636
1005	Rent on L.G. Properties	500,000	475,000	(25,000)
1006	Interest and Dividends	600,000	472,576	(127,424)
1007	Grants	-	-	-
1008	Miscellaneous	3,200,000	1,584,600	(1,615,400)
1009	Statutory Allocations	<u>1,941,802,035</u>	<u>1,972,266,578</u>	<u>30,464,543</u>
	Total Recurrent Revenue	<u>1,962,942,035</u>	<u>1,991,245,949</u>	<u>28,303,914</u>

CAPITAL REVENUE

3001	Internal Sources	450,158,368	386,953,489	(63,204,879)
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	-	-	-
	Total Capital Rev.	<u>450,150,368</u>	386,953,489	<u>(63,204,879)</u>
	Total Recurrent & Capital Revenue	<u>2,413,100,403</u>	<u>2,378,199,438</u>	<u>(34,900,965)</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	DETAILS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
2001	Office of the Chairman	49,324,088	64,864,908	(15,540,820)
2002	Office of the secretary	45,795,420	44,633,520	1,161,900
2003	The Council	52,409,218	47,579,988	4,829,230
2004	Personnel Management	73,910,815	93,461,416	(19,550,601)
2005	Finance and supply	311,432,527	216,806,816	94,625,711
2006	Education	755,157,880	872,707,817	(117,549,937)
2007	Medical & Health	195,996,758	227,685,093	(31,688,335)
2008	Agriculture and Nat. Res.	58,839,672	55,863,375	2,976,297
2009	Works & Housing	80,304,703	114,096,492	(33,791,789)
2010	Traditional Office	100,000,000	112,838,273	(12,838,273)
2011	Social and Comm. Dev.	<u>74,977,538</u>	<u>106,447,415</u>	<u>(31,469,877)</u>
	Total Recurrent expenditure	<u>1,798,148,619</u>	<u>1,956,985,113</u>	<u>(158,836,494)</u>

CAPITAL EXPENDITURE

4001-08	Economic Sector	143,100,000	24,511,630	118,588,370
500105	Social Sector	89,085,559	-	89,085,559
6001-06	Area Development	178,500,000	34,925,270	143,574,730
7001-07	Administrative Sector	396,686,822	370,622,695	(7,435,873)
8001-08	Repayment of Loan/Interest	-	-	-
	Total Capital Expenditure	<u>773,872,381</u>	<u>430,059,595</u>	<u>343,812,786</u>
	Total Recurrent & Capital Exp.	<u>2,572,021,000</u>	<u>2,378,044,708</u>	<u>193,976,292</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR
ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
1. Micro finance Bank K/Hausa	129,789	102,254
2. Access Bank Plc.	-	-
3. UBA Plc. Hadejia	176,455	54,041
4. UBA Plc. Hadejia	131,055	132,018
5. Unity Bank Plc.	93,066	2,280
6. Unity Bank Plc.	35,299	81,960
7. Unity Bank Plc.	5,349	20,989
8. Unity Bank Plc.	32,250	4,791
9. Unity Bank Plc.	-	-
10. Skye Bank Plc.	90,958	124,678
11.Domant Acct	<u>77,677</u>	<u>77,680</u>
	<u>671,798</u>	<u>600,691</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	8,167,852	9,927,469
Others	<u>9,834,055</u>	<u>11,289,055</u>
	<u>18,001,907</u>	<u>21,216,524</u>
<u>4. DEPOSITS</u>		
1.State Government	32,519,723	25,026,362
2.Federal Government	22,871,147	20,565,667
3.Others	<u>3,870,484</u>	<u>7,968,265</u>
	<u>59,261,354</u>	<u>53,560,194</u>
5. Loans	-	-
6. Bank Overdraft	-	-
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	2,378,199,438	2,297,033,137
Less total Expenditure	<u>2,387,044,708</u>	<u>(2,301,517,173)</u>
	<u>(8,845,270)</u>	<u>(4,484,036)</u>

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF ADVANCES
AS AT 31ST DECEMBER 2013

A/C NO	PARTICULARS	O/BALANCE	DEBIT	CREDIT	C/BALANCE
A-1	MUHD A. HASSAN	1,042,689	-	-	1,042,689
A -2	ALIYU MUHD	1,000,000	-	-	1,000,000
A -3	ALIYU MUHD	1,000,000	-	-	1,000,000
A -4	ABUBAKAR IBRAHIM	168,000	-	-	168,000
A-5	MUSA SANI	3,110	-	-	3,110
A -6	MUHD A. SANI	8,805	-	-	8,805
A -7	IBRAHIM HARUNA	2,000,000	-	2,000,000	-
A -8	GARBA NAMADI	2,066,451	-	-	2,066,451
A-9	IBRAHIM HARUNA	2,000,000	-	2,000,000	-
A -10	AMINU ALMU IDRIS	500,000	-	500,000	-
A -11	KABIRU BAWA	1,500,000	-	-	1,500,000
A -12	HARUNA SULAIMAN	-	250,000	250,000	-
A-13	HARUNA SULAIMAN	-	250,000	-	250,000
A -14	A SALE	-	1,500,000	-	1,500,000
A-15	A SALE	-	750,000	-	750,000
A -16	A SALE	-	545,000	-	545,000
TOTAL		11,289,055	3,295,000	4,750,000	9,834,055

KAFIN HAUSA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSIT
AS AT 31ST DECEMBER 2013

A/C NO	PARTICULARS	O/BALANCE	DEBIT	CREDIT	C/BALANCE
D-1	P.A.Y.E	4,481,197.00	9,389,853	9,389,853	4,481,197.00
D-2	5% GOVT TAX	18,736,658	1,178,731	3,420,092	18,736,658
D-3	NULGE	1,869,591	3,636,713	3,636,713	1,869,591
D-4	RETENTION	191,442	-	-	191,442
D-5	5% V A T	14,020,238	1,600,905	3,906,485	14,020,238
D-6	M.H.W.U	854,036	359,061	359,061	854,036
D-7	8% C.P.S	1,808,507	10,063,374	10,063,374	1,808,507
D-8	PARTY CONTRIBUTION	-	2,061,514	2,061,514	-
D-9	WITHOLDING TAX	6,545,329	-	-	6,545,329
D-10	DISABLES	1,071,000	12,852,000	12,852,000	-
D-11	BALARABE ISA	129,625	-	-	129,625
D-12	DANSALLAH ZAKAR	171,666	-	-	171,666
D-13	SALANTA LAWAN	120,166	-	-	120,166
D-14	MUHD BAFFA USMAN	73,849	-	-	73,849
D-15	ALIYU MUHD KURADIGE	32,187	-	-	32,187
D-16	NASIRU GARBA	75,103	-	-	75,103
D-17	ABDULHAD1 LIMAN	75,103	-	-	75,103
D-18	NURA ABDULWAHAB	10,574	-	23,791	10,574
D-19	GARBA BAGANA	12,875	-	28,968	12,875
D-20	BELLO MAIGARI	4,292	-	21,460	4,292
D-21	ILIYASU MUHD A.	12,875	-	-	12,875
D-22	ABUBAKAR M. SAWO	21,648	-	-	21,648
D-23	ABDULRAHMAN AHMED	32,187	-	-	32,187
D-24	IBRAHIM MUHD UBA	17,167	-	-	17,167
D-25	SULAIMAN DANGYATIN	34,875	-	-	34,875
D-26	ADAMU G. MUHD	19,313	-	-	19,313
D-27	JAFARU MUSA	16,233	-	-	16,233
D-28	SANI SALE	21,458	-	-	21,458
D-29	TRACTORS	4,181,000	-	-	4,181,000
	TOTAL	54,640,194	41,142,151	45,763,311	59,261,354

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

MAIGATARI LOCAL GOVERNMENT COUNCILS

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
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MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

	<u>NAME</u>	<u>WARD</u>	<u>RANK</u>
1.	Aminu Dahiru	Maigatari Arewa	Speaker
2.	Tijjani Ahmed	Galadi	member
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.	Shua'ibu Alasan	Fulata	"

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

EXECUTIVE COUNCIL MEMBERS

S/N	NAME	RANK
1.	Isah Zakari Bosuwa	Chairman
2.	Ibrahim Lawal	Secretary
6.	Samaila Abdullahi Galadi	Councilor Education
7.	Alasan Chiroma	'' Agriculture
8.	Haj. Hauwa Sani	'' Women Affairs
9.	Safiyanu Araf	'' Works & Housing
10.	Adamu Abubakar	'' Medical & Health
11.	Osi Yajeri	'' Social Welfare
12.	Alh Habu Balarabe	'' Planning
13.	Zubairu Nadabo	'' Finance

MANAGEMENT STAFF

3.	Datti Halilu	Director personnel Management
4.	Surajo Mohammad	Director Planning, Research & Statistics
5.	Ahmed Mohammad	Treasurer

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:-

	2013
	₦
Income	2,104,779,279
Expenditure	<u>2,114,431,073</u>
Surplus/ (Deficit)	<u>(9,651,794)</u>

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN
MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Maigatari Local Government Council of Jigawa State as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

We planned and performed our audit so as to obtain all the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error, 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, 2013 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
STATEMENT OF ACCOUNTING POLICES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	2,471,020	1,605,752
Investments	2	-	-
Advances	3	<u>23,248,439</u>	<u>23,529,623</u>
Total Assets		<u>25,719,459</u>	<u>25,135,376</u>
<u>LESS LIABILITIES</u>			
Deposits	4	64,533,470	56,725,037
Loans	5	-	-
Bank overdraft	6	<u>2,427,444</u>	<u>-</u>
Total Liabilities		<u>66,960,914</u>	<u>56,725,037</u>
NET ASSET		<u>(41,241,455)</u>	<u>(31,589,661)</u>
Funds Employed			
Accumulated funds B/F		(31,589,661)	(17,360,198)
Surplus (Deficit) for the year		<u>(9,651,794)</u>	<u>(14,229,463)</u>
Accumulated fund c/d		<u>(41,241,455)</u>	<u>(31,589,661)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	N	N
Internally generated Revenue	1,772,191,700	23,947,889
Statutory Allocation	<u>332,587,579</u>	<u>1,901,714,957</u>
Total Revenue	<u>2,104,779,279</u>	<u>1,925,662,846</u>
<u>EXPENDITURE</u>		
Recurrent	1,571,522,113	1,507,078,226
Capital	<u>542,908,960</u>	<u>432,814,083</u>
Total Expenditure	<u>2,114,431,073</u>	<u>1,939,892,309</u>
Surplus (Deficit) for the year	<u>(9,651,794)</u>	<u>(14,229,463)</u>

The Notes on pages TO..... form an integral part of these Financial Statements.

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	2,104,779,279	1,925,662,846
Less payment (Recurrent & Capital Exp.)	<u>2,114,431,073</u>	<u>1,939,892,309</u>
Net cash from operating activities	(9,651,794)	(14,229,463)
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>31,589,661</u>	<u>(17,360,198)</u>
Net Cash in flow/ (Out flow)	<u>21,937,867</u>	<u>31,589,661</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	1,482,612	642,301
Deposits	988,400	963,455
Bank over Draft	-	-
Net Liquid Assets	<u>2,471,020</u>	<u>1,605,752</u>
Represented by		
Bank and Cash Balances	<u>2,471,020</u>	<u>1,605,752</u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	770,000	30,000
1003	Local Licenses and fees	20,159,621	13,062,863
1004	Earnings from Comm. & Undertakings	16,834,257	8,228,806
1005	Rent on L.G. Properties	-	215,000
1006	Interest and Dividend	130,414	58,700
1007	Grants	-	1,500,000
1008	Miscellaneous	1,347,627	852,520
1009	Statutory Allocations	<u>1,732,949,781</u>	<u>1,901,714,957</u>
	Total Recurrent Revenue	<u>1,772,191,700</u>	<u>1,925,662,846</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	292,918,178	-
3002	External Sources	-	-
3003	Grants	39,669,401	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>332,587,579</u>	<u>-</u>
Total Recurrent & Capital Revenue		<u><u>2,104,779,279</u></u>	<u><u>1,925,662,846</u></u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT&CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	56,840,204	53,961,749
2002	Office of the Secretary	45,498,389	48,260,819
2003	The council	50,584,955	37,450,489
2004	Personnel Management	157,879,652	151,154,381
2005	Finance and Supply	205,782,402	214,483,164
2006	Education	473,591,217	450,841,729
2007	Medical and Health	219,633,187	212,790,335
2008	Agriculture and Nat. Res.	57,569,056	65,228,882
2009	Works and Housing	95,826,095	81,365,309
2010	Traditional Office Holders	101,031,724	93,725,077
2011	Social & Comm. Development	<u>107,285,232</u>	<u>97,816,292</u>
Total	Total Recurrent Expenditure	<u>1,571,522,113</u>	<u>1,507,078,226</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	20,070,706	19,542,110
5001-05	Social sector	34,500,910	33,483,898
6001-04	Area Development	114,420,833	42,909,549
7001-03	Administrative sector	373,916,511	336,873,526
8001	Loan Repayment/ Interest	-	-
	TOTAL CAPITAL EXPENDITURE	<u>542,908,960</u>	<u>432,814,083</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>2,114,431,073</u>	<u>1,939,892,309</u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL REVENUE FOR
YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	200,000	-	(200,000)
1002	Rates	500,000	770,000	270,000
1003	Local Licenses and fees	35,028,061	20,159,621	(14,868,440)
1004	Comm. & Undertakings	14,500,000	16,834,257	2,334,257
1005	Rent on L.G. Properties	500,000	-	(500,000)
1006	Interest and Dividend	1,400,000	130,414	(1,269,586)
1007	Grants	-	-	-
1008	Miscellaneous	200,000	1,347,627	1,147,627
1009	Statutory Allocations	<u>1,623,390,039</u>	<u>1,732,949,781</u>	<u>109,559,742</u>
	Total Recurrent Revenue	<u>1,675,718,100</u>	<u>1,772,191,700</u>	<u>96,473,600</u>

CAPITAL REVENUE

3001	Internal Sources	425,790,710	292,918,178	(132,872,532)
3002	External Sources	-	-	-
3003	Grants	240,803,059	39,669,401	(201,133,658)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>666,593,769</u>	<u>332,587,579</u>	<u>(334,006,190)</u>
	Total Recurrent & Capital Revenue	<u>2,342,311,869</u>	<u>2,104,779,279</u>	<u>(237,532,590)</u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURES FOR
THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	52,603,046	56,840,204	(4,237,158)
2002	Office of the secretary	49,065,159	45,498,389	3,566,770
2003	The Council	51,504,144	50,584,955	919,189
2004	Personnel Management	104,675,070	157,879,652	(53,204,582)
2005	Finance and supply	294,024,474	205,782,402	88,242,072
2006	Education	437,896,072	473,591,217	(35,695,145)
2007	Medical & Health	206,138,721	219,633,187	(13,494,466)
2008	Agriculture and Nat. Res.	53,141,568	57,569,056	(4,427,488)
2009	Works & Housing	79,259,218	95,826,095	(16,566,877)
2010	Traditional Office	75,000,000	101,031,724	(26,031,724)
2011	Social and Comm. Dev.	<u>81,514,524</u>	<u>107,285,232</u>	<u>(25,770,708)</u>
	Total Recurrent expenditure	<u>1,484,821,996</u>	<u>1,571,522,113</u>	<u>(86,700,117)</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	134,844,478	20,070,706	114,773,772
500105	Social Sector	115,900,000	34,500,910	81,399,090
6001-06	Area Development	140,430,000	114,420,833	26,009,167
7001-07	Administrative Sector	339,030,336	373,916,511	(34,886,175)
8001-08	Repayment of Loan/Interest	-	-	-
	Total Capital Expenditure	<u>730,204,814</u>	<u>542,908,960</u>	<u>187,295,854</u>
	Total Recurrent & Capital Exp.	<u>2,215,026,810</u>	<u>2,114,431,073</u>	<u>100,595,737</u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS FOR THE YEAR
ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
1. Unity Bank Plc.	989,199	29,279
2. Unity Bank Plc.	55,061	329,017
3. Unity Bank Plc.	8,765	105,639
4. Unity Bank Plc.	-	3,884
5. Access Bank Plc.	17,548	38,786
6. Micro Finance Bank	1,293,434	17,548
7. Micro Finance Bank	110,013	934,759
8. Micro Finance Bank.	-	146,840
	<u>2,471,020</u>	<u>1,605,752</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	7,646,647	8,827,704
Others	<u>15,601,792</u>	<u>14,701,919</u>
	<u>23,248,439</u>	<u>23,529,623</u>
<u>4. DEPOSITS</u>		
1.State Government	37,788,511	39,201,462
2.Federal Government	19,632,776	16,003,869
3.Others	<u>7,112,183</u>	<u>1,519,700</u>
	<u>64,533,470</u>	<u>56,725,037</u>
5. Loans	-	-
6. Bank Overdraft Unity Bank Plc. Maigatari	2,427,444	-
<u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	2,104,779,279	1,925,662,846
Less total Expenditure	<u>(2,114,431,073)</u>	<u>1,939,892,309</u>
	<u>(9,651,794)</u>	<u>(14,229,463)</u>

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ADVANCES AS AT 31ST DECEMBER, 2013

S/N	DESCRIPTION	O/BALANCE	DEBIT	CREDIT	
AZ-1	ISA GAMBO	1,000,000	-	-	1,000,000
AZ-2	SABO YAHAYA	1,000,000	-	-	1,000,000
AZ-3	SABO YAHAYA	1,000,000	-	-	1,000,000
AZ-4	DATTI HALILU	1,000,000	-	-	1,000,000
AZ-5	SABO YAHAYA	1,000,000	-	-	1,000,000
AZ-6	SABO YAHAYA	100,000	-	-	100,000
AZ-7	SABO YAHAYA	711,000	-	-	711,000
AZ-8	SABO YAHAYA	1,000,000	-	-	1,000,000
AZ-9	SHUABU ALI	1,500,000	-	-	1,500,000
AZ-10	ISA GAMBO ALAYE	1,000,000	-	-	1,000,000
AZ-11	USMAN MATI	1,000,000	-	-	1,000,000
AZ-12	MIN FOR LOCAL GOVT	94,792	-	-	94,792
AZ-13	MUHAMMAD IBRAHIM	500,000	-	-	500,000
AZ-14	ISMAILA MAAJI AUYO	150,000	-	-	150,000
AZ-15	SABO YAHAYA	490,000	-	-	490,000
AZ-16	SABO YAHAYA	198,000	-	-	198,000
AZ-17	HASSAN IBRAHIM	150,000	-	-	150,000
AZ-18	SABO YAHAYA	600,000	-	-	600,000
AZ-19	SHUAIBU ALI	60,000	-	-	60,000
AZ-20	SHUAIBU ALI	490,000	-	-	490,000
AZ-21	A.SANI ALI	200,000	-	-	200,000
AZ-22	SABO YAHAYA	300,000	-	-	300,000
AZ-23	KABIRU SHUAIBU	120,000	-	-	120,000
AZ-24	ISMAILA MA'JI AUYO	1,000,000	-	-	1,000,000
AZ-25	SABO YAHAYA	194,000	-	-	194,000
AZ-26	HASSAN IBRAHIM	300,000	-	-	300,000
AZ-27	ISA GAMBO ALAYE	60,000	-	-	60,000
AZ-28	MUHAMMAD YAU	80,000	-	-	80,000
AZ-29	SABO YAHAYA	100,000	-	-	100,000
AZ-30	SANI MADAWAKI	60,000	-	-	60,000
AZ-31	SANI ALI	60,000	-	-	60,000
AZ-32	ILIYA GARBA	84,000	-	-	84,000
AZ-33	USMAN MATI	-	-	-	-
AZ-34	USMAN MATI	-	2,800,000	2,800,000	-
AZ-35	USMAN MATI	-	300,000	300,000	-
AZ-36	USMAN MATI	-	465,750	465,750	-
AZ-37	USMAN MATI	-	823,500	823,500	-
AZ-38	USMAN MATI	-	2,450,000	2,450,000	-
AZ-39	USMAN MATI	-	3,283,987	3,283,987	-
TOTAL		15,601,792	10,549,495	10,549,495	15,601,792

MAIGATARI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER, 2013

S/N	DESCRIPTION	O/BALANCE	DEBIT	CREDIT	C/BALANCE
D.1	PAYE	494,625.49	11,071,075	11,071,075	494,625.49
D 2	NULGE	989,252.41	4,280,904	4,280,904	989,252.41
D 3	M.H.W.U	71,182.04	1,648,862	1,648,862	71,182.04
D 4	8% C.P.S	4,052,606.35	15,980,439	15,980,439	4,052,606.35
D 5	5% GOVT TAX	33,664,979	3,628,907		33,664,979
D 6	5% VAT	16,003,869	3,628,907	-	16,003,869
D 7	Retention	470,978	-	-	470,978
D 8	DATTI HALILU	85,833	-	-	85,833
D 9	AHMED DAN-KAKALE	160,937	-	-	160,937
D 10	SURAJA MUHAMMED	160,937	-	-	160,937
D 11	BALARABE ISAH	55,792	21,458	-	77,250
D.12	PARTY CONTRIBUTION	-	2,346,967	2,346,967	-
D.13	ALASAN MUHAMMAD	65,026	29,557	-	94,583
D.14	MUHAMMAD IBBRAHIM	37,552	5,365	-	42,917
D.15	IBRAHIM YA'U	19,313	26,823	-	64,375
D.16	MUSTAPHA IBRAHIM	17,166	38,625	-	57,938
D.17	SABO IMAM	6,438	14,305	-	31,471
D.18	HABIBU MUAZU	331,000	16,094	-	22,532
D.19	UNCLAIMED SALARY	-	179,000	-	510,000
D.20	SHEHU SULAIMAN	-	30,042	-	30,042
D.21	AHMED RABIU BIRNIWA	-	30,037	-	30,037
D.22	SANI YAKUBU	-	37,646	-	37,646
D.23	IBRAHIM USMAN	-	16,956	-	16,956
D.24	ZUBAIRU YAHAYA	-	20,028	-	20,028
D.25	MUHAMMAD YAKUBU	-	16,022	-	16,022
D.26	ABBA AHMED BADAYI	-	37,464	-	37,464
D.27	MAMUDA ZAKAR	-	31,197	-	31,197
D.28	SOCIAL SECURITY(DISABLES)	-	12,768,000	12,768,000	-
	TOTAL	56,725,037	55,904,680	48,096,247	64,096,247

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JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013**

GWIWA LOCAL GOVERNMENT COUNCIL

GWIWA LOCAL GOVERNMENT COUNCIL JIGAWA STATE
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GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS.

	<u>NAME</u>	<u>RANK</u>	<u>WARD</u>
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 Abdullhi	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

- | | | |
|-----|------------------------------|--------------------------------|
| 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 | Revenue |
| 7. | Alh. Bala Kadi Tsubut | S/councilor Medical |
| 8. | Alh. Bawa Adamu | S/councilor (Planning) |
| 9. | Haji Adama Mohd Koriyal | S/councilor Community |
| 10. | Alh. Aminu Zakari Tsubut | Secretary |
| 11. | Alh. Lawan Abdulrazak | Adviser- Security Matters |
| 12. | Alh.Yusif Isah | Adviser on Poverty Alleviation |
| 13. | Mallam Abdu Nababa | Adviser on Disables |

MANAGEMENT STAFF

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

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,741,690,894
Expenditure	<u>1,743,633,630</u>
Surplus/ (Deficit)	<u>(1,942,736)</u>

COUNCIL MEMBERS

There were no changes in the composition of the Council members during the year; therefore, the Council members in office remain as stated in pages 2 & 3.

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 2013.

Thank you.

CHAIRMAN
GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Gwiwa Local Government Council of Jigawa State as at 31st December, 2013 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 in 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 independent opinion, based on our audit, on those financial statements and to report our opinion to you.

BASIS OF OPINION

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

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

OUR OPINION

- i. The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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)

FOR THE YEAR ENDED 31ST DECEMBER, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		N	N
		47,185,429	26,220,262
Liquid Assets	1	-	-
Investments	2	<u>11,532,299</u>	<u>10,807,767</u>
Advances	3	<u>58,717,728</u>	<u>37,028,029</u>
Total Assets			
<u>LESS LIABILITIES</u>			
Deposits	4	48,621,303	24,988,262
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>48,621,303</u>	<u>24,988,868</u>
<u>NET ASSET</u>			
Funds Employed			
Accumulated funds B/F		12,039,161	9,574,101
Surplus (Deficit) for the year		<u>(1,942,736)</u>	<u>2,465,060</u>
Accumulated fund c/d		<u>10,096,425</u>	<u>12,039,161</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

The notes on page s To... form an integral part of these Financial Statements.

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	14,546,393	7,863,402
Statutory Allocation	<u>1,727,144,501</u>	<u>1,623,312,237</u>
Total Revenue	<u>1,741,690,894</u>	<u>1,631,175,639</u>
<u>EXPENDITURE</u>		
Recurrent	1,308,478,723	1,194,503,999
Capital	<u>435,154,907</u>	<u>434,206,580</u>
Total Expenditure	<u>1,743,633,630</u>	<u>1,628,710,579</u>
Surplus (Deficit) for the year	<u>(1,942,736)</u>	<u>2,465,060</u>

The Notes on pages To form an integral part of these Financial Statements.

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,631,175,639	1,343,749,653
Less payment (Recurrent & Capital Exp.)	<u>1,628,710,579</u>	<u>1,335,377,338</u>
Net cash from operating activities	2,465,000	8,372,315
 <u>OTHER SOURCES</u>		
Accumulated Funds	9,574,101	1,201,786
Net Cash in flow/ (Out flow)	<u>12,039,161</u>	<u>9,574,101</u>
 CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	11,532,299	15,732,157
Deposits	35,653,130	10,488,105
Bank over Draft	-	-
Net Liquid Assets	<u>47,185,429</u>	<u>26,220,262</u>
Represented by		
Bank and Cash Balances	<u>47,185,429</u>	<u>26,220,262</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE FOR YEAR
ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	21,000	-
1003	Local Licenses and fees	14,006,524	5,499,722
1004	Earnings from Comm. & Undertakings	224,464	183,390
1005	Rent on L.G. Properties	70,000	359,000
1006	Interest and Dividend	158,569	120,764
1007	Grants	-	-
1008	Miscellaneous	65,836	1,700,526
1009	Statutory Allocations	<u>1,727,144,501</u>	<u>1,623,312,237</u>
	Total Recurrent Revenue	<u>1,741,690,894</u>	<u>1,631,175,639</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	-	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	-	-
	Total Capital Revenue	-	-
	Total Recurrent & Capital Revenue	<u>1,741,690,894</u>	<u>1,631,175,639</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 ₦	2012 ₦
2001	Office of Chairman	45,072,988	46,006,871
2002	Office of the Secretary	23,824,351	24,194,387
2003	The council	52,502,636	43,822,174
2004	Personnel Management	118,752,601	115,409,981
2005	Finance and Supply	197,207,451	198,377,861
2006	Education	321,062,415	279,540,260
2007	Medical and Health	179,239,063	147,863,507
2008	Agriculture and Nat. Resources	56,821,967	53,694,221
2009	Works and Housing	114,112,396	98,997,985
2010	Traditional Office Holders	92,147,739	83,983,438
2011	Social Comm. Development	<u>107,735,116</u>	<u>102,613,314</u>
Total	Total Recurrent Expenditure	<u>1,308,478,723</u>	<u>1,194,503,999</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	64,484,684	49,920,229
5001-05	Social sector	96,365,811	86,882,704
6001-04	Area Development	60,154,541	64,929,554
7001-03	Administrative sector	214,149,871	232,474,093
8001	Loan Repayment/ Interest	<u>-</u>	<u>-</u>
	TOTAL CAPITAL EXPENDITURE	<u>435,154,907</u>	<u>434,206,580</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,743,633,630</u>	<u>1,628,710,579</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
1001	Taxes	600,000	-	(600,000)
1002	Rates	200,000	21,000	(179,000)
1003	Local Licenses and fees	24,504,500	14,006,524	(10,497,976)
1004	Comm. Undertaking	590,000	224,464	(365,536)
1005	Rent on L.G. Properties	2,000,000	70,000	(1,930,000)
1006	Interest and Dividends	650,000	158,569	(491,431)
1007	Grants	-	-	-
1008	Miscellaneous	2,100,000	65,836	(2,034,164)
1009	Statutory Allocation	<u>2,007,965,471</u>	<u>1,727,144,501</u>	<u>(280,820,970)</u>
	Total Recurrent Revenue	<u>2,038,609,971</u>	<u>1,741,690,894</u>	<u>(296,919,077)</u>

CAPITAL REVENUE

3001	Internal Sources	-	-	-
3002	External Sources	-	-	-
3003	Grants	-	-	-
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Rev.	<u>-</u>	<u>-</u>	<u>-</u>
	Total Recurrent & Capital Revenue	<u>2,038,609,971</u>	<u>1,747,300,089</u>	<u>(296,919,077)</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	45,560,633	45,072,988	487,645
2002	Office of the secretary	20,834,696	23,824,351	(2,989,655)
2003	The Council	52,734,924	52,502,636	232,288
2004	Personnel Management	100,165,841	118,752,601	(18,586,760)
2005	Finance and supply	356,849,568	197,207,451	159,642,117
2006	Education	296,357,880	321,062,415	(24,704,535)
2007	Medical & Health	127,529,689	179,239,063	(51,709,374)
2008	Agriculture and Nat. Res.	53,754,457	56,821,967	(3,067,510)
2009	Works & Housing	80,344,423	114,112,396	(33,767,973)
2010	Traditional Office	50,000,000	92,147,739	(42,147,739)
2011	Social and Comm. Dev.	<u>78,762,626</u>	<u>107,735,116</u>	<u>(28,972,490)</u>
	Total Recurrent expenditure	<u>1,262,894,738</u>	<u>1,308,478,723</u>	<u>(45,583,985)</u>
<u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	148,600,000	64,484,684	84,115,316
500105	Social Sector	171,982,666	96,365,811	75,616,855
6001-06	Area Development	119,052,137	60,154,541	58,897,596
7001-07	Administrative Sector	242,738,568	214,149,871	28,588,697
8001-08	Repayment of Loan/Interest	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Expenditure	<u>682,373,371</u>	<u>435,154,907</u>	<u>247,218,464</u>
	Total Recurrent & Capital Expenditure	<u>1,945,268,109</u>	<u>1,743,633,630</u>	<u>201,634,479</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
Unity Bank, Plc.	39,880,711	19,788,890
Mainstream Bank, Plc.	80,417	80,417
Eco Bank Plc.	215,834	215,834
Zenith Bank, Plc.	798,675	-
Unity Bank, Plc.	170,834	308,866
Unity Bank, Plc.	168,256	1,546,663
Mainstream Bank, Plc.	1,263,142	11,932
Access Bank Plc.	4,607,660	4,267,660
	<u>47,185,429</u>	<u>4,220,262</u>
<u>2. INVESTMENTS</u>		
Investment	-	-
<u>3 ADVANCES</u>		
Personal Advances	7,000,099	6,275,567
Others	4,532,200	4,532,200
	<u>11,532,299</u>	<u>10,807,767</u>
<u>4. DEPOSITS</u>		
1.State Government	17,736,840	9,345,297
2.Federal Government	18,485,969	9,232,802
3.Others	12,390,494	6,410,769
	<u>48,621,303</u>	<u>24,988,868</u>
5. Loans	-	-
6. Bank Overdraft	-	-
<u>7. SURPLUS AND DEFICITS</u>		
Total Revenue	1,741,690,894	1,631,175,639
Less total Expenditure	<u>(1,743,633,630)</u>	<u>(1,628,710,579)</u>
	<u>(1,942,736)</u>	<u>2,465,060</u>

GWIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SCHEDULE OF DEPOSITS/ADVANCES

A/C NO	PARTICULARS	OPENING BALANCE	DEPOSIT	CREDIT	CLOSING BALANCE
D.1	PAYE	193,566	9,914,037	9,914,037	193,566
D.2	NULGE	-	3,859,192	3,859,192	-
D.3	5% GOVT Tax	9,151,731	3,147,290	11,538,833	17,543,274
D.4	10% RETENTION	2,205,255	3,521,778	8,512,239	7,195,716
D.5	5% VAT	5,761,522	2,506,016	11,538,833	14,794,339
D.6	M. H.W.U	-	694,855	694,855	-
D.7	F.M.BANK	3,002,199	-	-	3,002,199
D.8	15% WITHHOLDING	449,081	-	240,350	689,431
D.9	8% C.P.S	-	11,346,680	11,346,680	-
D.10	MAIGATARI L.G	67,594	-	-	67,594
D.11	DISABLES	-	12,768,000	12,768,000	-
D.12	PARTY CONTRIBUTION	-	2,159,503	2,159,503	-
D.13	TRACTORS	4,137,920	-	340,000	4,477,920
D.14	MIN FOR LOCAL GOVT	-	-	211,580	211,580
D.15	MAMUDA MADIBO	-	64,236	64,236	-
D.16	ADO AMADU	38,625	-	25,950	64,575
D.17	JAMILU TIJJANI	-	-	23,333	23,333
D.18	BASHIR USMAN	-	-	27,788	27,788
D.19	YUSUF INDIRANWA	49,000	49,000	-	-
D.20	MUSA NA GWARAM	-	69,139	69,139	-
D.21	ABUBAKAR B. ADAMU	-	80,468	80,468	-
D.22	MUHD. B. ADAMU	-	-	86,576	86,576
D.23	MUHD. FALALU GARBA	37,550	-	26,821	64,371
D.24	KASSIM MAIDAURA	21,281	21,281	-	-
D.25	ABDULLAHI AWWAL	-	-	37,552	37,552
D.26	SANI IBRAHIM	-	-	37,552	37,552
D.27	YUSUF IBRAHIM	-	-	20,027	20,027
D.28	IBRAHIM Y. BALE	-	-	37,554	37,554
D.29	ZUBAIRU ADAMU	-	-	29,554	29,554
D.30	ADO GARBA	-	-	6,294	-
D.31	MUSTAPHA LAMIDO	-	-	12,510	12,510
D.32	ABDULHAKIM AHMED	-	-	4,292	4,292
TOTAL		25,115,324	50,207,769	73,713,748	48,621,303

JIGAWA STATE GOVERNMENT

**REPORTS ON THE ACCOUNT FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

YANKWASHI LOCAL GOVERNMENT COUNCIL

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
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YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

	<u>NAME</u>	<u>WARD</u>	<u>RANK</u>
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

<u>NAME</u>	<u>RANK</u>
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. Haj. Halima Firji-	Economic Empowerment- Zugumba

MANAGEMENT STAFF

1. Abba Makama Kiyawa	Director Admin. & Gen. Services
2.	Director Planning Research & Statistics
3. Abdulkadir Muhammad	Treasurer

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:

	2013
	₦
Income	1,773,122,287
Expenditure	<u>1,718,105,621</u>
Surplus/ (Deficit)	<u>55,016,666</u>

COUNCIL MEMBERS

There were changes in the composition of the Council members during the year; the new Council members in office remain as stated in pages 2& 3.

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 2013.

Thank you.

CHAIRMAN
YAKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013
AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Yankwashi Local Government Council of Jigawa State as at 31st December, 2013 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 in financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

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

OUR OPINION

- i The books of account had been properly kept.
- ii. The financial statements referred to above which are in agreement with the books of account give a true and fair view of the statement of affairs as at 31st December, 2013 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, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	57,228,545	5,815,711
Investments	2	-	-
Advances	3	<u>33,647,047</u>	<u>23,802,217</u>
Total Assets		<u>90,875,592</u>	<u>29,617,928</u>
<u>LESS LIABILITIES</u>			
Deposits	4	42,895,5779	36,654,581
Loans	5	-	-
Bank overdraft	6	<u>-</u>	<u>-</u>
Total Liabilities		<u>42,895,579</u>	<u>36,654,581</u>
NET ASSET		<u>47,980,013</u>	<u>(7,036,653)</u>

Funds Employed

Accumulated funds B/F	(7,036,653)	(11,241,738
Surplus (Deficit) for the year	<u>55,016,666</u>	<u>4,205,085</u>
Accumulated fund c/d	<u>47,980,013</u>	<u>(7,036,653)</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	6,961,126	1,813,640
Statutory Allocation	<u>1,766,161,161</u>	<u>1,604,246,854</u>
Total Revenue	<u>1,773,122,287</u>	<u>1,606,060,494</u>
<u>EXPENDITURE</u>		
Recurrent	1,327,305,819	1,271,318,320
Capital	<u>390,799,802</u>	<u>330,537,087</u>
Total Expenditure	<u>1,718,105,621</u>	<u>1,601,855,409</u>
Surplus (Deficit) for the year	<u>55,016,666</u>	<u>4,205,085</u>

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

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,773,122,287	1,606,060,494
Less payment (Recurrent & Capital Exp.)	<u>1,718,105,621</u>	<u>1,601,855,409</u>
Net cash from operating activities	55,016,666	4,205,085
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>(7,036,653)</u>	<u>(11,241,738)</u>
Net Cash in flow/ (Out flow)	<u>47,980,013</u>	<u>(7,036,653)</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	33,647,046	3,488,227
Deposits	23,581,499	2,325,484
Bank over Draft	<u>-</u>	<u>-</u>
Net Liquid Assets	<u>57,228,545</u>	<u>5,813,711</u>
Represented by		
Bank and Cash Balances	<u>57,228,545</u>	<u>5,813,711</u>

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	1,587,500	30,000
1003	Local Licenses and fees	4,500,476	956,889
1004	Earnings from Comm. & Undertakings	106,040	131,125
1005	Rent on L.G. Properties	15,000	-
1006	Interest and Dividend	37,526	23,934
1007	Grants	-	-
1008	Miscellaneous	714,584	671,692
1009	Statutory Allocations	<u>1,415,126,065</u>	<u>1,604,246,854</u>
	Total Recurrent Revenue	<u>1,422,087,191</u>	<u>1,606,060,494</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	283,763,935	-
3002	External Sources	-	-
3003	Grants	67,271,161	-
3004	Miscellaneous	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>351,035,096</u>	<u>-</u>
	Total Recurrent & Capital Revenue	<u>1,773,122,287</u>	<u>1,606,060,494</u>

YAKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013 ₦	2012 ₦
2001	Office of Chairman	40,547,906	42,527,485
2002	Office of the Secretary	25,670,794	37,178,428
2003	The council	51,493,237	38,690,390
2004	Personnel Management	113,468,633	130,486,353
2005	Finance and Supply	176,801,253	181,307,612
2006	Education	409,065,442	364,187,120
2007	Medical and Health	108,115,598	150,541,153
2008	Agriculture and Nat. Res.	46,039,324	44,231,448
2009	Works and Housing	80,227,893	98,079,023
2010	Traditional Office Holders	86,835,860	83,690,240
2011	Social & Comm. Development	<u>117,039,878</u>	<u>100,399,068</u>
Total	Total Recurrent Expenditure	<u>1,327,305,819</u>	<u>1,271,318,320</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	24,697,621	39,584,582
5001-05	Social sector	33,089,402	15,729,070
6001-04	Area Development	32,448,604	31,081,520
7001-03	Administrative sector	300,564,125	244,141,917
8001	Loan Repayment/ Interest	_____ -	_____ -
	TOTAL CAPITAL EXPENDITURE	<u>390,799,802</u>	<u>330,537,089</u>
	TOTAL RECURRENT & CAPITAL EXP.	<u>1,718,105,621</u>	<u>1,601,855,409</u>

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL REVENUE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	1,000,000	-	(1,000,000)
1002	Rates	1,000,000	1,587,500	(587,500)
1003	Local Licenses and fees	9,779,000	4,500,476	(5,278,524)
1004	Comm. & Undertakings	500,000	106,040	(393,960)
1005	Rent on L.G. Properties	1,100,000	15,000	(1,085,000)
1006	Interest and Dividends	1,130,000	37,526	(1,092,474)
1007	Grants	-	-	-
1008	Miscellaneous	350,000	714,584	364,584
1009	Statutory Allocations	<u>1,416,579,707</u>	<u>1,415,126,065</u>	<u>(1,453,642)</u>
	Total Recurrent Revenue	<u>1,431,438,707</u>	<u>1,422,087,191</u>	<u>(9,351,516)</u>

CAPITAL REVENUE

3001	Internal Sources	371,088,022	283,763,935	(87,324,087)
3002	External Sources	-	-	-
3003	Grants	44,501,430	67,271,161	(22,769,731)
3004	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Revenue	<u>415,589,452</u>	<u>351,035,096</u>	<u>(64,554,356)</u>
	Total Recurrent & Capital Revenue	<u>1,847,028,159</u>	<u>1,773,122,287</u>	<u>(73,905,872)</u>

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT/CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT EXPENDITURE</u>				
HEAD	DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	40,911,466	40,547,906	363,560
2002	Office of the secretary	25,643,282	25,670,794	(27,512)
2003	The Council	46,301,672	51,493,237	(5,191,565)
2004	Personnel Management	84,704,073	113,468,633	(28,764,560)
2005	Finance and supply	263,558,807	176,801,253	86,757,554
2006	Education	374,120,196	409,065,442	(34,945,246)
2007	Medical & Health	137,216,599	108,115,598	(42,898,999)
2008	Agriculture and Nat. Res.	36,133,838	46,039,324	(9,905,486)
2009	Works & Housing	75,384,597	80,227,893	(4,843,296)
2010	Traditional Office	141,723,691	86,835,860	54,887,831
2011	Social and Comm. Dev.	<u>68,873,826</u>	<u>117,039,878</u>	<u>(48,166,053)</u>
	Total Recurrent expenditure	<u>1,294,572,593</u>	<u>1,327,305,819</u>	<u>(32,733,226)</u>
 <u>CAPITAL EXPENDITURE</u>				
4001-08	Economic Sector	127,600,000	24,697,621	102,902,379
500105	Social Sector	92,787,233	33,089,402	59,692,831
6001-06	Area Development	98,000,000	32,448,604	65,551,396
7001-07	Administrative Sector	286,025,013	300,564,125	(14,539,162)
8001-08	Repayment of Loan/Interest	-	-	-
	Total Capital Expenditure	<u>604,407,246</u>	<u>390,799,802</u>	<u>213,607,444</u>
	Total Recurrent & Capital Exp.	<u>1,898,979,839</u>	<u>1,718,105,621</u>	<u>180,874,218</u>

YANKWASHI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
Access Bank Plc.	89,870	89,870
Unity Bank Plc.(Loan A/C)	1,647,370	1,202,584
Afri Bank Plc. (main Account)	49,755,077	1,343,055
Unity Bank Plc. (Salary Account)	565,231	175,273
Unity Bank Plc.(Revenue Account)	3,244,107	1,076,989
Main Street Bank Plc. (Tractor)	1,926,890	1,927,940
	<u>57,228,545</u>	<u>5,815,711</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3 ADVANCES</u>		
Personal Advances	6,884,146	7,839,317
Others	<u>26,762,900</u>	<u>15,962,900</u>
	<u>33,647,046</u>	<u>23,802,217</u>
 <u>4. DEPOSITS</u>		
1.State Government	14,699,042	-
2.Federal Government	17,769,914	-
3.Others	<u>10,426,623</u>	
	<u>42,895,579</u>	<u>36,654,581</u>
 5. Loans	-	-
6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,773,122,287	1,606,060,494
Less total Expenditure	<u>(1,718,105,621)</u>	<u>(1,601,855,409)</u>
Surplus / (Deficit)	<u>55,016,666</u>	<u>(4,205,085)</u>

YANKWASHI LOCAL GOVERNMENT COUNCIL JIGAWA STATE**SCHEDULE OF DEPOSIT AS AT 31ST DECEMBER, 2013**

AC NO	PARTICULARS	BALANCE	DEBIT	CREDIT	BALANCE
1	P.A.Y.E	7,849,000	8,441,402	8,441,402	7,849,000
2	5% VAT	17,003,864	5,697,035	5,000,000	17,003,864
3	GOVT. TAX	1,869,350	4,980,692	-	6,850,042
4	RETENTION	1,190,269	-	-	1,190,269
5	NULGE	2,156,575	2,761,150	2,761,150	2,156,575
6	MHWU	1,217,438	700,518	700,518	1,217,438
7	8%	2,839,882	7,500,570	7,500,570	2,839,882
8	PARTY CONTRIBUTION.	986,947	932,642	932,642	986,947
9	IBRAHIM KASIM	154,990	-	-	154,990
10	SANI MUKTAR	90,209	-	-	90,209
11	DISABLE	-	12,768,000	12,768,000	-
12	IDHED	244,125	-	-	244,125
13	N H F	69,015	-	-	69,015
14	DIRECT BANK (CR)	300,000	-	-	300,000
15	A.Alfa A.Kila	25,750	19,313	-	45,063
16	Ahmed Abdullahi	12,916	19,374	-	32,290
17	Isyaku yahaya	42,917	25,750	-	68,667
18	Mohd B. Abdullahi	65,021	35,466	-	100,487
19	A.Bala Ata	20,865	17,885	-	38,750
20	Mu'azu A. Auyo	42,916	25,750	-	68,666
21	Sani Mu'azu	22,531	19,313	-	41,844
22	.Aminu Sidi	-	30,957	-	30,957
23	Tractorization	450,000	-	-	450,000
24	Haruna Lawan	-	25,686	-	25,686
25	Mas'udu Dan Inka	-	38,750	-	38,750
26	Isah Gambo	-	22,531	-	22,531

27	Abba Mohd	-	41,380	-	41,380
28	Suleman Kali	-	35,187	-	35,187
29	Abdukadir B. mohd	-	37,552	-	37,552
30	Mohd Ibrahim	-	20,611	-	20,611
31	Adamu Shehu	-	8,583	-	8,583
32	Abdullahi Adamu	-	8,583	-	8,583
33	Hamsu Muhd	-	30,042	-	30,042
34	Hussain Nagogo	-	37,552	-	37,552
35	Hussain Nagogo	-	20,028	-	20,028
36	Auwalu ya'u	-	2,146	-	2,146
37	Ibrahim Abdullahi	-	40,833	-	40,833
		36,654,580	44,345,281	38,104,282	42,895,579

JIGAWA STATE GOVERNMENT

**REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER, 2013**

BUJI LOCAL GOVERNMENT COUNCIL

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
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BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
LEGISLATIVE COUNCIL MEMBERS

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

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

MANAGEMENT STAFF

1. Abubakar Bake	Director personnel Management
2. Bashir Abdu Ringim	Treasurer
3. Sani Sale Kore	Director planning, Research & Statistics

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHAIRMAN'S REPORT

I have the pleasure in submitting to the Council the Annual Report and Audited financial statements for the year ended 31st December, 2013.

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:-

	2013
	₦
Income	1,675,391,356
Expenditure	<u>1,698,802,789</u>
Surplus/ (Deficit)	<u>(14,411,431)</u>

COUNCIL MEMBERS

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

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 2013.

Thank you.

CHAIRMAN
BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE.

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

AUDITORS' REPORT

We have audited the statement of Assets and Liabilities of Buji Local Government Council of Jigawa State as at 31st December, 2013 and the related Revenue and Expenditure accounts and the Capital Development Fund Statement for the year ended on that date, which was prepared under the historical cost convention on the basis of accounting policies set out in the financial statements.

RESPECTIVE RESPONSIBILITY OF THE COUNCIL AND THE AUDITORS

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

BASIS OF OPINION

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

We planned and performed our audit so as to obtain all the information and explanations we considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether by fraud or other irregularity or error, 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 account give a true and fair view of the statement of affairs as at 31st December, 2013 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 POLICES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

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

1. **BASIS OF ACCOUNTING**

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

2. **REVENUES GENERATION**

a. **GOVERNMENTS' SUBVENTIONS**

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

b. **INTERNALLY GENERATED REVENUE**

This is purely on "Cash Basis" only

3. **INTEREST INCOME**

Interest income is recognized only when received

4. **CAPITAL EXPENDITURE**

Capital Expenditure are stated at cost

5. **CAPITAL COMMITMENTS**

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

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2013

<u>ASSETS EMPLOYED</u>	NOTE	2013	2012
		₦	₦
Liquid Assets	1	26,039,724	35,016,079
Investments	2	-	-
Advances	3	<u>8,758,669</u>	<u>7,781,141</u>
Total Assets		<u>34,798,393</u>	<u>42,792,220</u>
<u>LESS LIABILITIES</u>			
Deposits	4	32,020,974	26,608,368
Loans	5	-	-
Bank overdraft	6	-	-
Total Liabilities		<u>32,020,974</u>	<u>25,608,368</u>
<u>NET ASSET</u>		<u>2,777,419</u>	<u>17,188,852</u>
Funds Employed			
Accumulated funds B/F		17,188,850	14,442,255
Surplus (Deficit) for the year		<u>(14,411,431)</u>	<u>2,746,597</u>
Accumulated fund c/d		<u>2,777,419</u>	<u>17,188,852</u>

Chairman's Sign

Treasurers Sign

Date.....

Date.....

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

REVENUE AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
Internally generated Revenue	11,808,829	16,461,349
Statutory Allocation	<u>1,663,582,527</u>	<u>1,468,723,469</u>
Total Revenue	<u>1,675,391,356</u>	<u>1,485,184,818</u>
<u>EXPENDITURE</u>		
Recurrent	1,176,429,791	1,071,110,529
Capital	<u>513,372,998</u>	<u>411,327,692</u>
Total Expenditure	<u>1,698,802,789</u>	<u>1,482,438,221</u>
Surplus (Deficit) for the year	<u>(14,411,431)</u>	<u>2,746,597</u>

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

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2013

<u>REVENUE</u>	2013	2012
	₦	₦
CASH FLOW FROM OPERATING ACTIVITIES		
Total Revenue	1,675,391,356	1,485,184,818
Less payment (Recurrent & Capital Exp.)	<u>1,698,802,789</u>	<u>1,482,438,221</u>
Net cash from operating activities	(14,411,431)	2,746,597
<u>OTHER SOURCES</u>		
Accumulated Funds	<u>41,106,905</u>	<u>40,832,308</u>
Net Cash in flow/ (Out flow)	<u>26,695,474</u>	<u>41,106,905</u>
CASH FLOW FROM INVESTMENT ACTIVITIES		
<u>WORKING CAPITAL</u>		
Advances	8,758,669	21,009,647
Deposits	<u>17,281,055</u>	<u>14,006,432</u>
Bank over Draft		-
Net Liquid Assets	<u>26,039,724</u>	<u>35,016,079</u>
Represented by		
Bank and Cash Balances	<u>26,039,724</u>	<u>35,016,079</u>

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF RECURRENT AND CAPITAL REVENUE
FOR YEAR ENDED 31ST DECEMBER, 2013

<u>RECURRENT REVENUE:</u>		2013	2012
HEAD	PARTICULARS	₦	₦
1001	Taxes	-	-
1002	Rates	114,000	444,500
1003	Local Licenses and fees	8,890,969	8,189,577
1004	Earnings from Comm.& Undertakings	550,360	794,310
1005	Rent on L.G. Properties	1,700,000	1,340,000
1006	Interest & Dividend	38,700	-
1007	Grants	-	-
1008	Miscellaneous	514,800	5,692,962
1009	Statutory Allocations	<u>1,390,435,397</u>	<u>1,468,723,469</u>
	Total Recurrent Revenue	<u>1,402,244,226</u>	<u>1,485,184,818</u>
<u>CAPITAL REVENUE</u>			
Head	Particulars		
3001	Internal Sources	238,649,958	-
3002	External Sources	-	-
3003	Grants	-	-
3004	Miscellaneous	<u>34,497,172</u>	<u>-</u>
	Total Capital Revenue	<u>273,147,130</u>	<u>-</u>
	Total Recurrent & Capital Revenue	<u>1,675,391,356</u>	<u>1,485,184,818</u>

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
STATEMENT OF CAPITAL AND RECURRENT EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2013

RECURRENT EXPENDITURE

HEAD	PARTICULARS	2013	2012
		₦	₦
2001	Office of Chairman	43,748,153	39,708,483
2002	Office of the Secretary	24,250,606	23,877,850
2003	The council	49,344,964	43,448,709
2004	Personnel Management	102,117,304	111,811,134
2005	Finance and Supply	148,010,315	166,961,917
2006	Education	362,653,349	278,159,003
2007	Medical and Health	155,676,353	142,701,430
2008	Agriculture and Nat. Res.	41,488,071	46,613,171
2009	Works and Housing	79,536,128	72,908,711
2010	Traditional Office Holders	85,266,122	78,246,429
2011	Social Comm. Development	<u>84,338,424</u>	<u>66,673,692</u>
Total	Total Recurrent Expenditure	<u>1,176,429,789</u>	<u>1,071,110,529</u>

CAPITAL EXPENDITURE

4001-08	Economic sector	136,959,996	64,893,721
5001-05	Social sector	72,077,946	56,062,994
6001-04	Area Development	46,842,565	110,248,429
7001-03	Administrative sector	257,492,491	117,522,548
8001	Loan Repayment/ Interest	—	<u>2,600,000</u>
	TOTAL CAPITAL EXP.	<u>513,372,998</u>	<u>411,327,692</u>
	TOTAL RECURRENT & CAPITAL EXP	<u>1,689,802,787</u>	<u>1,482,438,221</u>

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAPITAL REVENUE FOR
YEAR ENDED 31ST DECEMBER, 2013

RECURRENT REVENUE:

HEAD	PARTICULARS	ESTIMATED ₦	ACTUAL ₦	VARIANCE ₦
1001	Taxes	-	-	(1,800,000)
1002	Rates	500,000	444,500	(155,500)
1003	Local Licenses and fees	11,879,000	8,189,577	(3,731,423)
1004	Comm. Undertaking	3,035,000	794,310	(1,610,690)
1005	Rent on L.G. Properties	1,550,000	1,340,000	(290,000)
1006	Interest and Dividends	1,030,000	-	(1,050,000)
1007	Grants	-	-	-
1008	Miscellaneous	1,200,000	5,692,962	5,392,962
1009	Statutory Allocation	<u>1,378,431,309</u>	<u>1,468,723,469</u>	<u>115,689,942</u>
	Total Recurrent Revenue	<u>1,397,625,309</u>	<u>1,485,184,818</u>	<u>(118,354,593)</u>

CAPITAL REVENUE

3001	Internal Sources	363,140,263	238,649,958	(124,490,305)
3002	External Sources	-	-	-
3003	Grants	10,000,000	-	(10,000,000)
3004	Miscellaneous	<u>-</u>	<u>34,497,172</u>	<u>34,497,172</u>
	Total Capital Revenue	<u>373,140,263</u>	<u>273,147,130</u>	<u>99,993,133</u>
	Grand Total Recurrent & Capital Revenue	<u>1,770,765,572</u>	<u>1,675,391,356</u>	<u>95,374,216</u>

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
COMPARATIVE STATEMENT OF RECURRENT & CAP. EXPENDITURES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

HEAD	RECURRENT EXPENDITURE DETAILS	ESTIMATED	ACTUAL	VARIANCE
		₦	₦	₦
2001	Office of the Chairman	47,803,183	43,748,153	4,055,030
2002	Office of the secretary	23,951,837	24,250,606	(298,769)
2003	The Council	50,376,959	49,344,964	1,031,995
2004	Personnel Management	87,544,295	102,117,304	(14,573,009)
2005	Finance and supply	236,465,818	148,010,315	88,455,503
2006	Education	344,883,002	362,653,349	(17,770,347)
2007	Medical & Health	129,206,090	155,676,353	(26,470,263)
2008	Agriculture and Nat. Res.	42,074,456	41,488,071	586,385
2009	Works & Housing	61,667,092	79,536,128	(17,869,036)
2010	Traditional Office	70,000,000	85,266,122	(15,266,122)
2011	Social and Comm. Dev.	<u>52,842,480</u>	<u>84,338,424</u>	<u>(31,495,944)</u>
	Total Recurrent expenditure	<u>1,146,815,212</u>	<u>1,176,429,789</u>	<u>(29,614,577)</u>
	<u>CAPITAL EXPENDITURE</u>			
4001-08	Economic Sector	261,441,953	136,959,996	124,481,957
500105	Social Sector	121,599,854	72,077,946	49,521,908
6001-06	Area Development	80,000,000	46,842,565	33,157,435
7001-07	Administrative Sector	253,846,733	257,492,491	(3,645,758)
8001-08	Repayment of Loan/Interest	_____	_____	_____
	Total Capital Expenditure	<u>716,888,640</u>	<u>513,372,998</u>	<u>203,515,642</u>
	Total Recurrent & Capital Expenditure	<u>1,863,703,852</u>	<u>1,689,802,787</u>	<u>173,901,,065</u>

BUJI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2013.

NOTES	2013 ₦	2012 ₦
<u>LIQUID ASSETS</u>		
Cash at hand	-	-
Cash at Banks:		
1. First Bank Plc. Dutse	79,435.00	79,435.00
2. UBA Bank Plc. Dutse	1,985,725.00	1,985,725.00
3. Unity Bank Plc.	22,447,024.00	30,000,383.00
4. Mainstream Bank Plc.	1,518,068.00	2,894,518.00
5. Mainstream Bank Plc.	<u>9,472.00</u>	<u>56,018.00</u>
	<u>26,039,724</u>	<u>35,016,079</u>
 <u>2. INVESTMENTS</u>		
Investment	-	-
 <u>3. ADVANCES</u>		
Personal Advances	8,758,669.00	7,781,141.00
Others	<u>-</u>	<u>-</u>
	<u>8,758,669.00</u>	<u>7,781,141.00</u>
 <u>4. DEPOSITS</u>		
1.State Government	21,187,144.00	16,584,649.00
2.Federal Government	7,102,892.00	4,534,763.00
3.Others	<u>3,730,938.00</u>	<u>4,488,956.00</u>
	<u>32,020,974.00</u>	<u>25,608,368.00</u>
 5. Loans	-	-
6. Bank Overdraft	-	-
 <u>7. SURPLUS AND DEFICIT</u>		
Total Revenue	1,675,391,356.00	1,485,184,818
Less total Expenditure	<u>1,698,808,789.00</u>	<u>1,482,438,221</u>
	<u>(14,411,431)</u>	<u>2,746,597.00</u>

