

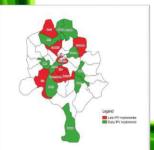
GOVERNMENT OF KANO STATE OF NIGERIA

CONSOLIDATED FINANCIAL STATEMENTS

OF THE

44 LOCAL GOVERNMENT COUNCILS

FOR THE YEAR 2020



OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS 3RD FLOOR GIDAN MURTALA, P.M.B 3174, Kano E-mail: Igauditkano@gmail.com





GOVERNMENT OF KANO STATE OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS



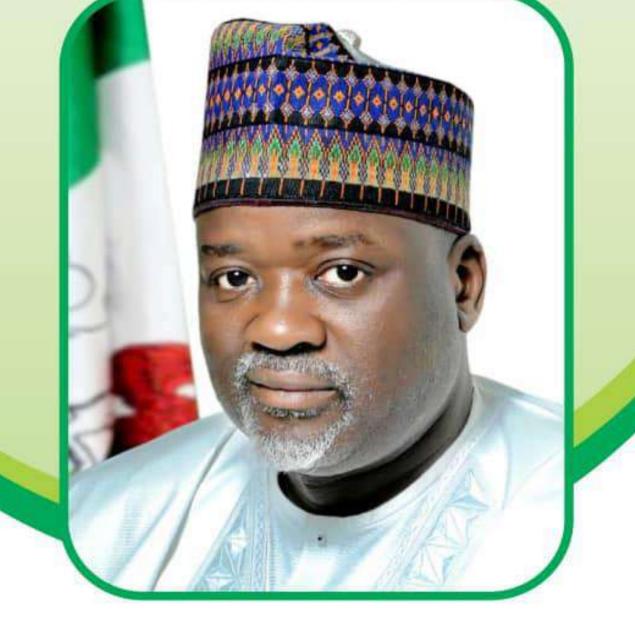


His Excellency Dr. Abdullahi Umar Ganduje, OFR EXECUTIVE GOVERNOR, KANO STATE



GOVERNMENT OF KANO STATE OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS





His Excellency Dr. Nasiru Yusuf Gawuna DEPUTY GOVERNOR, KANO STATE



GOVERNMENT OF KANO STATE

OFFICE OF THE AUDITOR-GENERA FOR LOCAL GOVERNMENTS 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano. E-mail: Igauditkano@gmail.com



Rt. Hon. Hamisu Ibrahim Chidari SPEAKER KANO STATE HOUSE OF ASSEMBLY



GOVERNMENT OF KANO STATE OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS





Alh. Murtala Sule Garo HON. COMMISSIONER MINISTRY FOR LOCAL GOVERNMENTS



GOVERNMENT OF KANO STATE OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS



Ahmad Tijjani Abdullahi AUDITOR - GENERAL FOR LOCAL GOVERNMENTS KANO STATE

Recieved Hary Local GOVERNMENT OF KANO STAT OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS 3rd Floor, Gidan Murtala. Website: www.lgaudit.kn.gov.ng In Case of Reply Quote Ref No: Email: lgauditkano@gmail.com P.M.B. 3174, Kano. ALG/ADM/S/R.2/VOL.V11/14 31st January, 2022

The Rt. Honourable Speaker, Kano State House of Assembly, Kano.

SUBMISSION OF ANNUAL REPORTS ON THE ACCOUNTS OF THE 44 LOCAL GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER, 2020

Pursuant to section 48 (3) of the Kano State Audit Law 2021 (as amended), I am pleased to submit herewith a copy of my Reports on the Account of the 44 Local Government Councils of the State for the financial year 2020.

As an independent office of the Legislature, our role has been to assist the House of Assembly and in particular, the House Committee on Public Accounts in holding the Local Government Councils accountable.

We shall continue to make a difference by identifying opportunities to improve transparency and accountability in local governance and ensuring that citizens are getting good value for their money with the support of the Honourable House Committee on Public Accounts. Respectfully submit.

Ahmad Tijjani Abdullahi cNA Auditor General for Local Governments

SUMMARY OF ALL DISBURSEMENTS MADE TO 44 LOCAL GOVERNMENT'S FOR THE YEAR JANUARY TO DECEMBER, 2020

SN	LOCAL GOVT	STATUTORY ALLOCATIONS JANUARY – DECEMBER	VALUE ADDED TAX JANUARY - DECEMBER	EXCESS CRUDE OIL JANUARY - DECEMBER	STATE I.G.R JANUARY - DECEMBER	TOTAL		
1	Ajingi	1,169,976,564.44	495,862,598.19	171,550,662.05	-	1,837,389,824.68		
2	Albasu	1,198,363,477.52	511,294,645.00	176,017,950.01	-	1,885,676,072.53		
3	Bagwai	1,092,671,395.32	484,238,166.24	162,236,983.41	-	1,739,146,544.97		
4	Bebeji	1,185,397,402.91	509,908,850.23	174,508,707.23	-	1,869,814,960.37		
5	Bichi	1,436,740,674.61	596,167,919.20	209,336,849.92	-	2,242,245,443.74		
6	Bunkure	1,144,658,363.04	492,480,180.88	168,540,181.99	-	1,805,678,725.91		
7	Dala	1,847,603,101.88	734,760,476.94	266,042,953.94	-	2,848,406,532.77		
8	Danbatta	1,258,801,160.80	528,835,933.29	184,092,444.92	-	1,971,729,539.01		
9	Dawakin Kudu	1,353,162,384.63	546,448,421.71	195,782,169.70	-	2,095,392,976.03		
10	Dawakin Tofa	1,362,639,550.61	567,719,005.92	198,785,685.24	-	2,129,144,241.77		
11	Doguwa	1,262,978,538.94	475,484,447.64	179,531,885.06	-	1,917,994,871.64		
12	Fagge	1,237,319,754.36	519,960,408.28	180,974,786.20	-	1,938,254,948.84		
13	Gabasawa	1,292,824,206.95	532,182,169.16	188,025,491.69		2,013,031,867.81		
14	Garko	1,153,204,993.96	484,700,075.36	168,719,458.98		1,806,624,528.30		
15	Garun Mallam	1,147,187,291.38	441,354,928.19	164,013,115.12		1,752,555,334.70		
	Gaya	1,239,846,599.76	522,051,037.73	181,439,697.09		1,943,337,334.59		
17	Gezawa	1,415,818,867.67	600,569,566.76	207,524,253.43		2,223,912,687.86		
18	Gwale	1,702,198,915.13	679,526,080.99	245,394,309.88		2,627,119,306.00		
19	Gwarzo	1,170,303,803.67	505,130,386.94	172,454,885.77		1,847,889,076.39		
20								
	Kabo	1,127,665,659.01	476,211,844.47	165,206,478.21		1,769,083,981.68		
21	Kano Municipal	1,643,020,517.26	682,015,112.49	239,332,819.87	-	2,564,368,449.61		
22	Karaye	1,093,493,988.91	464,085,422.89	160,433,949.75	-	1,718,013,361.55		
23	Kibiya	1,103,559,433.18	459,823,604.79	161,104,839.23	-	1,724,487,877.20		
24	Kiru	1,423,724,450.64	584,413,844.24	206,849,620.80	-	2,214,987,915.69		
25	Kumbotso	1,454,730,696.76	614,158,057.53	212,938,164.24	-	2,281,826,918.53		
26	Kunchi	1,115,516,339.10	435,792,562.43	160,122,371.89	-	1,711,431,273.42		
27	Kura	1,092,462,741.21	467,075,822.45	160,604,783.15	-	1,720,143,346.81		
28	Madobi	1,093,451,663.04	459,585,712.78	160,007,328.13	-	1,713,044,703.94		
29	Makoda	1,295,921,680.46	542,891,077.71	189,359,585.62	-	2,028,172,343.79		
30	Minjibir	1,306,059,646.86	534,930,435.68	189,691,201.63	-	2,030,681,284.18		
31	Nassarawa	2,258,142,517.06	907,406,634.26	325,909,277.49	-	3,491,458,428.81		
32	Rano	1,131,053,726.59	468,366,446.78	164,830,897.96	-	1,764,251,071.33		
33	Rimin - Gado	1,119,371,127.17	429,985,575.51	159,987,662.13	-	1,709,344,364.82		
34	Rogo	1,339,915,589.47	548,488,827.85	194,564,478.81	-	2,082,968,896.13		
35	Shanono	1,105,559,510.30	463,490,168.42	161,661,555.08	-	1,730,711,233.81		
36	Sumaila	1,399,287,661.67	573,637,725.25	203,239,293.69	-	2,176,164,680.61		
37	Takai	1,228,798,889.73	523,531,351.89	180,403,387.22	-	1,932,733,628.83		
38	Tarauni	1,277,770,988.98	541,684,171.01	187,315,620.85	-	2,006,770,780.84		
39	Tofa	1,005,929,710.84	421,872,495.37	147,159,461.62	-	1,574,961,667.83		
40	Tsanyawa	1,109,073,229.76	479,592,390.55	163,545,874.88	-	1,752,211,495.19		
41	Tudun Wada	1,367,526,680.06	552,610,208.98	197,888,182.93	-	2,118,025,071.97		
42	Ungogo	1,598,873,476.43	685,326,223.49	234,947,380.72	-	2,519,147,080.65		
43	Warawa	1,043,427,983.12	451,564,879.04	153,933,719.62	-	1,648,926,581.78		
44	Wudil	1,226,926,059.12	506,998,135.85	178,653,182.06	-	1,912,577,377.04		
	TOTAL	56,632,961,014.33	23,504,214,030.41	8,254,663,589.23	-	88,391,838,633.97		

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AJINGI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: Abele

TREASURER

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: (

TREASURER, AJINGI LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF AJINGI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Ajingi Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Ajingi Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 AJINGI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
	DECEIDES			
(=N=)	RECEIPTS		(=N=)	(=N=) 1,421,276,774.56
1,678,470,040.19	Local Govt Share of Statutory Allocation		1,169,976,564.44	, , ,
486,683,117.00	Local Govt Share of VAT		495,862,598.19	428,784,075.02
390,804,393.00	Other Federally Allocated Revenue	_ <u>1</u>	171,550,662.05	62,666,404.82
60,000,000.00	10% State Allocation	-	-	-
-	Other Capital Receipts		-	-
1,400,000.00	Tax Revenue		-	-
70,880,450.00	Non Tax Revenue	_	3,717,500.62	2,075,964.48
7,550,000.00	Investment Income		674,705.00	720,050.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	_	-	-
10,000,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		84,253,765.80	-
1,000,000.00	Extraordinary Items		-	-
50,000.00	Prepayments/Arrears of Revenue		-	-
3,048,838,000.19	Total Receipts from Operating Activities (A)		1,926,035,796.10	1,915,523,268.88
	PAYMENTS:			
1,421,749,506.88	Salaries & Wages		974,607,396.70	513,267,511.92
50,956,614.00	Social Benefits		40,909,090.92	88,237,116.81
716,050,867.00	Overhead Cost		298,946,458.62	313,453,250.27
113,845,198.00	Grants & Contributions		91,903,801.02	521,664,833.04
-,,	Subsidies General		-	
_	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		-	-
2,302,602,185.88	Total Outflow from Operating Activities (B)		1,448,884,879.35	1,436,622,712.04
	Net Cashflow From Operating Activities C = (A-B)		477,150,916.75	478,900,556.84
	,			
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
18,000,000.00	Fixed Assets Purchased		-	7,440,000.00
535,850,000.00	Construction / Provision		212,787,086.13	64,250,000.00
100,539,495.21	Rehabilitation / Repairs		-	-
72,500,000.00	Preservation of the Environment		36,575,848.60	-
726,889,495.21	Total Capital Expenditure = D		249,362,934.73	71,690,000.00
	Net Cash Flow from Investing Activities E = (C-D)		227,787,982.02	407,210,556.84
	Net Cash Flow from investing Activities E = (C-D)			
	Net Cash Flow Holn investing Activities E - (C-D)			
	CASH OUTFLOW FROM FINANCING ACTIVITIES		;••;••===	
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings			
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F			-
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT			
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			-
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets		- 239,759,857.93	-
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			-
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets			-
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability		- 239,759,857.93	- - - - 407,210,556.84
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		- 239,759,857.93 239,759,857.93	- - - - - - - - - - - - - - - - - - -
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		- 239,759,857.93 239,759,857.93	
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F		- 239,759,857.93 239,759,857.93 239,759,857.93	- - - 407,210,556.84 71,690,000.00
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F		- 239,759,857.93 239,759,857.93 239,759,857.93	

STATEMENT NO. 2 AJINGI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	-
Main Account		7,102,054.57	27,929,749.97
Project Account		_	-
Revenue Account		8,861,370.49	8,847.80
Others		3,296.80	
Total Recurrent Assets (A)		15,966,721.86	27,938,597.77
Non-Current Assets			
Total Investments (B)	<u>2</u>	49,341,530.87	49,341,530.87
	<u>3</u>		
<u>Advances</u>			
Retained Balance		2,356,276,956.71	2,019,396,774.32
Stabilization		630,433,770.01	630,433,770.01
Impersonal (Others)		-	94,545,443.02
Personal		-	2,574,881.44
Total Non-Current Assets (C)		2,986,710,726.72	2,746,950,868.79
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		3,052,018,979.45	2,824,230,997.43
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>	3		
Government	<u> </u>	173,081,769.28	173,081,769.28
Others 1		9,502,307.41	9,502,307.41
Others 2		-	-
Total Deposits (E)		182,584,076.69	182,584,076.69
Balance of Assets Over Liabilities (F)		2,869,434,920.76	2,641,646,920.74
Total Liabilities (G= D+E+F)		3,052,018,979.45	2,824,230,997.43

STATEMENT NO. 3 AJINGI LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen tary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,421,276,774.56	Local Govt Share of Statutory Allocation		1,169,976,564.44	1,678,470,040.19		1,678,470,040.19	508,493,475.75
428,784,075.02	Local Govt Share of VAT		495,862,598.19	486,683,117.00		486,683,117.00	(9,179,481.19
62,666,404.82	Other Federally Allocated Revenue	<u>1</u>	171,550,662.05	390,804,393.00		390,804,393.00	219,253,730.95
-	10% State Allocation		-	60,000,000.00		60,000,000.00	60,000,000.00
-	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue			1,400,000.00		1,400,000.00	1,400,000.00
2,075,964.48	Non Tax Revenue		3,717,500.62	70,880,450.00		70,880,450.00	67,162,949.38
720,050.00	Investment Income		674,705.00	7,550,000.00		7,550,000.00	6,875,295.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
-	Domestic Loans/Borrowings		84,253,765.80	342,000,000.00		342,000,000.00	257,746,234.20
-	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Prepayments/Arrears of Revenue		-	50,000.00		50,000.00	50,000.00
1,915,523,268.88	Total Revenue (A)		1,926,035,796.10	3,048,838,000.19	_	3,048,838,000.19	1,122,802,204.0
	LESS EXPENDITURE:						
513,267,511.92	Salaries & Wages		974,607,396.70	1,421,749,506.88		1,421,749,506.88	447,142,110.18
88,237,116.81	Social Benefits		40,909,090.92	50,956,614.00		50,956,614.00	10,047,523.08
313,453,250.27	Overhead Cost		298,946,458.62	716,050,867.00		716,050,867.00	417,104,408.38
521,664,833.04	Grants & Contributions		91,903,801.02	113,845,198.00		113,845,198.00	21,941,396.98
-	Subsidies General		-		0	0	0.00
-	Domestic Interest/Discount		42,518,132.09		0	0	(42,518,132.09
-	Transfer to other Fund		-		0	0	0.00
1,436,622,712.04	Total Expenditure (B)		1,448,884,879.35	2,302,602,185.88	-	2,302,602,185.88	853,717,306.53
478,900,556.84	Operating Balance: (A - B)		477,150,916.75	746,235,814.31	-	746,235,814.31	269,084,897.56
478,900,556.84	Transfer to Capital Development Fund		477,150,916.75				

STATEMENT NO. 4 AJINGI LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementar y Budget 2020	Performance on Budget (%)
Actual 2015 (-IN-)						y Buuget 2020	Buuget (70)
	Opening Balance						
239,762,104.92	1/1/2020		27,938,597.77				_
	Add: Revenue						-
	Transfer from Capital						
478,900,556.84	Development Fund		477,150,916.75				0%
<u> </u>	Infrastructural						00/
0	Development Loan		0	-	C	0	0%
	Commercial Agriculture						00/
0	Credit Scheme		0	-	C	0	0%
	Small And Medium						00/
0	Scale Enterprises Loan		0	-	C	0	0%
							0%
0	Aids & Grants		0	-	C	0	0%
							0%
718,662,661.76	Total Revenue		505,089,514.52	-	-	-	0%
							-
	Less:Capital						
	Expenditure						-
							0%
7,440,000.00	Fixed Assets Purchased		-	18,000,000.00	18,000,000.00		•/-
							40%
64,250,000.00	Construction / Provision		212,787,086.13	535,850,000.00	535,850,000.00		
							0%
-	Rehabilitation / Repairs			100,539,495.21	100,539,495.21		
	Preservation of the			72 500 000 00	72 500 000 00		0%
-	Environment		36,575,848.60	72,500,000.00	72,500,000.00		
71,690,000.00	Sub-total		249,362,934.73	776 000 405 71	776 000 405 71		34%
71,690,000.00	Sub-total		249,362,934.73	726,889,495.21	726,889,495.21	-	
							_
	Capital Expenditure						-
	from Aids & Grants		0		0	0	0%
	Repayment of		0				
_	Borrowings/Sure-P		Ο		0	0	0%
	20110111100/00101				0		
-	Sub-total		_	_	-		0%
						I	
							-
	Total Capital						
	Expenditure for the						34%
71,690,000.00	year		249,362,934.73	726,889,495.21	726,889,495.21	-	
							-
646,972,661.76	Closing Balance		255,726,579.79	(726,889,495.21)	(726,889,495.21)	0.00	(0.34)

SCHEDULE OF INVESTMENTS AJINGI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	LAFARGE WAPCO	8,914,041.07
2	FIDELITY BANK	110,727.68
3	DALA BUILDING SOCIETY LTD	2,300,000.00
4	JAIZ BANK PLC	715,908.00
5	UNITY BANK PLC	1,150,389.00
6	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12
	TOTAL INVESTMENTS	49,341,530.87

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

ALBASU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: Reformed

TREASURER ABASY LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, ALBASU LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF ALBASU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Albasu Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Albasu Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 ALBASU LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
· · · · ·				· · · · ·
2,620,417,663.93	Local Govt Share of Statutory Allocation		1,198,363,477.52	1,455,760,935.61
908,934,321.91	Local Govt Share of VAT		511,294,645.00	442,346,959.36
556,762,500.10	Other Federally Allocated Revenue	<u>1</u>	176,017,950.01	64,186,867.59
84,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
680,000.00	Tax Revenue		15,000.00	316,090.00
78,830,000.00	Non Tax Revenue		62,650.00	2,012,514.89
6,000,000.00	Investment Income		61,450.00	140,548.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
10,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		84,254,219.26	_
3,000,000.00	Extraordinary Items		5,000.00	2,465,000.00
400,000.00	Prepayments/Arrears of Revenue		3,000.00	2,403,000.00
,			4 070 074 204 70	-
4,610,024,485.94	Total Receipts from Operating Activities (A)		1,970,074,391.79	1,967,228,915.45
	PAYMENTS:			
1,217,543,651.00	Salaries & Wages		1,186,506,176.11	1,060,431,626.85
54,949,541.00	Social Benefits		40,909,090.92	41,749,106.76
644,554,044.00	Overhead Cost		294,837,487.64	200,141,134.58
152,764,917.00	Grants & Contributions		72,390,090.65	84,648,291.04
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		-	-
2,069,812,153.00	Total Outflow from Operating Activities (B)		1,637,160,977.41	1,386,970,159.23
			,,-	,,,
	Net Cashflow From Operating Activities C = (A-B)		332,913,414.38	580,258,756.22
			001,010,11100	
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
214,800,000.00	Fixed Assets Purchased		19,000,000.00	13,000,000.00
563,807,114.00	Construction / Provision		160,374,470.62	47,489,038.31
160,510,747.00				, <u>,</u> ,
	Rehabilitation / Repairs		62,729,123.33	104,072,296.65
20,000,000.00	Preservation of the Environment		10,000,000.00	7,028,984.66
959,117,861.00	Total Capital Expenditure = D		252,103,593.95	171,590,319.62
	Net Cash Flow from Investing Activities E = (C-D)		80,809,820.43	408,668,436.60
				1
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT			
	ACCOUNTS:			
	Increase/decrease in other Cash Assets		40,960,584.80	
	Increase/decrease in other Liability			
			10 060 501 00	
	Total Movement in other cash equivelent account = G		40,960,584.80	
	Total Expenditure from Financing Activities = G		40,960,584.80	400 000 400 00
l	Net Cash Flow from all Activities G = (E-F)		39,849,235.63	408,668,436.60
		,		
	Cash & Its Equivalent as at 1/1/2020 = H		25,319,006.67	2,060,484,863.14
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		65,168,242.30	2,469,153,299.74

STATEMENT NO. 2 ALBASU LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
_ <u>ASSETS</u>			
_ <u>Current Assets</u>		· · · · · · · · · · · · · · · · · · ·	
Cash			
Main Account		41,964,210.37	24,487,813.56
Project Account			12,983.44
Revenue Account		11,129,017.52	247,986.41
Others		12,075,014.41	570,223.26
Total Recurrent Assets (A)		65,168,242.30	25,319,006.67
_ <u>Non-Current Assets</u>			
Total Investments (B)	<u>2</u>	49,849,673.22	49,849,673.22
	<u>3</u>		
_ <u>Advances</u>			
Retained Balance		1,833,687,581.52	1,797,178,246.96
Stabilization		613,095,228.53	613,095,228.53
Impersonal (Others)			89,222,832.24
Personal			5,155,821.12
Total Non-Current Assets (C)		2,446,782,810.05	2,504,652,128.85
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		2,561,800,725.57	2,579,820,808.74
LIABILITIES			
_ <u>Short Term Loans</u>		·	
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
_ <u>DEPOSITS</u>	<u>3</u>		
Government		33,197,589.64	33,197,589.64
Others 1			77,469,919.36
Others 2		-	-
Total Deposits (E)		33,197,589.64	110,667,509.00
Balance of Assets Over Liabilities (F)		2,528,603,135.93	2,469,153,299.74
Total Liabilities (G= D+E+F)		2,561,800,725.57	2,579,820,808.74

STATEMENT NO. 3 ALBASU LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplem	Original	Variance on
Actual 2019 (=N=)					entary Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,455,760,935.61	Statutory Allocation		1,198,363,477.52	2,620,417,663.93		2,620,417,663.93	1,422,054,186.41
442,346,959.36	Local Govt Share of VAT		511,294,645.00	908,934,321.91		908,934,321.91	397,639,676.91
64,186,867.59	Other Federally Allocated Revenue	<u>1</u>	176,017,950.01	556,762,500.10		556,762,500.10	380,744,550.09
-	10% State Allocation		-	84,000,000.00		84,000,000.00	84,000,000.00
-	Other Capital Receipts		-				0.00
316,090.00	Tax Revenue		15,000.00	680,000.00		680,000.00	665,000.00
2,012,514.89	Non Tax Revenue		62,650.00	78,830,000.00		78,830,000.00	78,767,350.00
140,548.00	Investment Income		61,450.00	6,000,000.00		6,000,000.00	5,938,550.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
-	Domestic Loans/Borrowings		84,254,219.26	341,000,000.00		341,000,000.00	256,745,780.74
2,465,000.00	Extraordinary Items		5,000.00	3,000,000.00		3,000,000.00	2,995,000.00
-	Prepayments/Arrears of Revenue		-	400,000.00		400,000.00	400,000.00
1,967,228,915.45	Total Revenue (A)		1,970,074,391.79	4,610,024,485.94	-	4,610,024,485.94	2,639,950,094.15
	LESS EXPENDITURE:						
1,060,431,626.85	Salaries & Wages		1,186,506,176.11	1,217,543,651.00		1,217,543,651.00	31,037,474.89
41,749,106.76	Social Benefits		40,909,090.92	54,949,541.00		54,949,541.00	14,040,450.08
200,141,134.58	Overhead Cost		294,837,487.64	644,554,044.00		644,554,044.00	349,716,556.36
84,648,291.04	Grants & Contributions		72,390,090.65	152,764,917.00		152,764,917.00	80,374,826.35
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
-	Transfer to other Fund		-		0	0	0.00
1,386,970,159.23	Total Expenditure (B)		1,637,160,977.41	2,069,812,153.00	-	2,069,812,153.00	432,651,175.59
580,258,756.22	Operating Balance: (A - B)		332,913,414.38	2,540,212,332.94	-	2,540,212,332.94	2,207,298,918.56
580,258,756.22	Transfer to Capital Development Fund		332,913,414.38		ı		

STATEMENT NO. 4 ALBASU LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019		NOTES	Actual 2020	Final Budget 2020	Original Budget	ary Budget	ce on
(=N=)						2020	Budget (%)
(74 772 050 44)	Opening Delence 1/1/2020		25 240 000 07				-
(74,772,858.14)	Opening Balance 1/1/2020		25,319,006.67				
	Add: Revenue						-
500.050.750.00	Transfer from Capital		222 242 444 22				0%
580,258,756.22	Development Fund Infrastructural Development		332,913,414.38				0%
0	Loan Commercial Agriculture Credit		0	-	0	0	0%
0	Scheme		0	-	0	0	070
_	Small And Medium Scale						0%
0	Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
505,485,898.08	Total Revenue		358,232,421.05	-	-	-	U /0
							-
	Less: Capital Expenditure						-
13,000,000.00	Fixed Assets Purchased		19,000,000.00	214,800,000.00	214,800,000.00		9%
47,489,038.31	Construction / Provision		160,374,470.62	563,807,114.00	563,807,114.00		28%
104,072,296.65	Rehabilitation / Repairs		62,729,123.33	160,510,747.00	160,510,747.00		39%
7,028,984.66	Preservation of the Environment		10,000,000.00	20,000,000.00	20,000,000.00		0%
171,590,319.62	Sub-total		252,103,593.95	959,117,861.00	959,117,861.00	-	26%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0		0	0	0%
-	Sub-total			-			0%
							-
171,590,319.62	Total Capital Expenditure for the year		252,103,593.95	959,117,861.00	959,117,861.00	-	26%
			· · · ·				-
333,895,578.46	Closing Balance		106,128,827.10	(959,117,861.00)	(959,117,861.00)	0.00	(0.26)
000,000,010.40	orosing balance		100,120,021.10	(000,111,001.00)	(000,117,001.00)	0.00	(0.20)

SCHEDULE OF INVESTMENTS ALBASU LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,150,389.00
2	U.D BANK	500,000.00
3	JAIZ BANK	715,908.00
4	DALA BUILDING	2,300,000.00
5	LAFARGE WAPCO	8,922,183.54
6	FIDELITY BANK	110,727.68
7	NIGERIA SOVEREIGN INVESTIMENT	36,150,465.00
	TOTAL INVESTMENTS	49,849,673.22

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> Flow from Operation Activities (a-b).

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

BAGWAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

TREASURER
BAGWAI LOCAL GOVT.
KANO STATE
ñure

TREASURER

SIGNATURE:

BAGWAI LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, BAGWAI LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF BAGWAI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Bagwai Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Bagwai Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 BAGWAI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

	Cash & Its Equivalent as at 31/12/2020 = (G+H)		48,970,601.09	1,547,323,524.02
	Cash & Its Equivalent as at 1/1/2020 = H		20,581,375.71	1,341,781,355.83
	Net Cash Flow from all Activities G = (E-F)		28,389,225.38	205,542,168.19
	Total Expenditure from Financing Activities = G		(148,968,130.53)	
	Total Expenditure from Financing Activities = G		(148,968,130.53)	
	Increase/decrease in other Liability			
	Increase/decrease in other Cash Assets		(148,968,130.53)	
	ACCOUNTS:			
	MOVEMENT IN OTHER CASH EQUIVELENT			
-	Total Expenditure from Financing Activities = F		-	-
	Repayment of Borrowings			
	Capital Expenditure on Aids & Grant			
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Net Cash Flow from Investing Activities E = (C-D)		(120,578,905.15)	205,542,168.19
1,155,256,830.00	Total Capital Expenditure = D		404,093,969.63	237,510,941.30
16,000,000.00 Preservation of the Environment			-	-
242,560,000.00	Rehabilitation / Repairs		107,028,117.98	1,255,320.00
616,616,830.00	Construction / Provision		225,356,259.13	198,943,221.30
280,080,000.00	Fixed Assets Purchased		71,709,592.52	37,312,400.00
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
	Net Cashflow From Operating Activities C = (A-B)		283,515,064.48	443,053,109.49
1,873,156,216.00	Total Outflow from Operating Activities (B) 1,552,495,210.77 1,3			1,362,332,858.02
-	Transfer to other Fund		-	
-	Domestic Interest/Discount		42,518,132.09	
-	Subsidies General		-	
662,043,016.00	Grants & Contributions		655,450,016.65	638,056,431.57
492,600,000.00	Overhead Cost		339,744,799.91	199,794,390.98
50,500,000.00	Social Benefits		44,318,181.83	48,094,543.33
668,013,200.00	Salaries & Wages		470,464,080.29	476,387,492.14
	PAYMENTS:			
4,213,823,081.00	Total Receipts from Operating Activities (A)		1,836,010,275.25	1,805,385,967.51
-	Prepayments/Arrears of Revenue		-	-
1,000,000.00	Extraordinary Items		-	-
341,000,000.00	Domestic Loans/Borrowings		91,058,298.53	-
13,700,000.00	Aids & Grants		-	-
-	Refund and Re-imbursement		-	_
-	Interest Earned		-	-
6,830,000.00	Investment Income		677,750.00	89,000.00
100,162,500.00	Non Tax Revenue		4,952,681.75	180,700.00
1,850,000.00	Other Capital Receipts Tax Revenue		175,000.00	-
90,000,000.00	10% State Allocation			-
649,441,294.00	Other Federally Allocated Revenue	_ <u>1</u>	162,236,983.41	58,525,777.24
561,714,280.00	Local Govt Share of VAT		484,238,166.24	419,223,325.50
2,448,125,007.00	Local Govt Share of Statutory Allocation		1,092,671,395.32	1,327,367,164.77
(=N=)	RECEIPTS		(=N=)	(=N=)
			YEAR 2020	YEAR 2019
YEAR 2020				

STATEMENT NO. 2 BAGWAI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019	
ASSETS				
<u>_</u> Current Assets				
Cash		-	2,995.82	
Main Account		14,634,787.74	20,576,831.00	
Project Account		-		
Revenue Account		476.39	1,548.89	
Others		34,335,336.96		
Total Recurrent Assets (A)		48,970,601.09	20,581,375.71	
Non-Current Assets				
Total Investments (B)	2	48,445,149.24	48,445,149.24	
	3	10,110,210121		
Advances				
Retained Balance		892,786,064.34	1,016,435,489.56	
Stabilization		566,378,920.99	566,378,920.99	
Impersonal (Others)		_	4,938,000.00	
Personal		-	184,069.50	
Total Non-Current Assets (C)		1,459,164,985.33	1,587,936,480.05	
Balance of Liabilities Over Assets (D)		-		
Total Assets (D= A+B+C+D)		1,556,580,735.66	1,656,963,005.00	
LIABILITIES	_			
<u>Short Term Loans</u>				
Bank Overdraft				
Others				
Total Liabilities (D)		-	-	
_ <u>DEPOSITS</u>	<u>3</u>			
Government		76,073,533.20	57,052,918.77	
Others 1		47,216,788.75	46,040,767.38	
Others 2		-	-	
Total Deposits (E)		123,290,321.95	103,093,686.15	
Balance of Assets Over Liabilities (F)		1,433,290,413.71	1,553,869,318.85	
Total Liabilities (G= D+E+F)		1,556,580,735.66	1,656,963,005.00	

STATEMENT NO. 3 BAGWAI LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Drovious Voor	ar Description Notes Actual 2020 Final Budget Supplementary Original Variance on			Variance on			
Previous Year	Description	Notes	Actual 2020	Final Budget	Supplementary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,327,367,164.77	Statutory Allocation		1,092,671,395.32	2,448,125,007.00		2,448,125,007.00	1,355,453,611.68
	Local Govt Share of						
419,223,325.50	VAT Other Federally		484,238,166.24	561,714,280.00		561,714,280.00	77,476,113.76
58,525,777.24	Allocated Revenue	<u>1</u>	162,236,983.41	649,441,294.00		649,441,294.00	487,204,310.59
-	10% State Allocation		-	90,000,000.00		90,000,000.00	90,000,000.00
-	Other Capital Receipts			-		_	0.00
-	Tax Revenue		175,000.00	1,850,000.00		1,850,000.00	1,675,000.00
180,700.00	Non Tax Revenue		4,952,681.75	100,162,500.00		100,162,500.00	95,209,818.25
89,000.00	Investment Income		677,750.00	6,830,000.00		6,830,000.00	6,152,250.00
-	Interest Earned			-		-	0.00
	Refund and Re-						
-	imbursement		-	-		-	0.00
-	Aids & Grants			13,700,000.00		13,700,000.00	13,700,000.00
	Domestic						
-	Loans/Borrowings		91,058,298.53	341,000,000.00		341,000,000.00	249,941,701.47
-	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
	Prepayments/Arrears						
-	of Revenue		-	-		-	0.00
1,805,385,967.51	Total Revenue (A)		1,836,010,275.25	4,213,823,081.00	-	4,213,823,081.00	2,377,812,805.75
	LESS EXPENDITURE:						
476,387,492.14	Colorios 8 Magas		470,464,080.29	668,013,200.00		668,013,200.00	197,549,119.71
470,387,492.14	Salaries & Wages		470,404,080.29	668,015,200.00		008,013,200.00	197,549,119.71
48,094,543.33	Social Benefits		44,318,181.83	50,500,000.00		50,500,000.00	6,181,818.17
199,794,390.98	Overhead Cost		339,744,799.91	492,600,000.00		492,600,000.00	152,855,200.09
155,754,550.50			333,744,733.31	492,000,000.00		432,000,000.00	132,033,200.03
638,056,431.57	Grants & Contributions		655,450,016.65	662,043,016.00		662,043,016.00	6,592,999.35
-	Subsidies General			_	0	Ο	0.00
	Domestic					Ŭ	
-	Interest/Discount		42,518,132.09	-	0	0	-42,518,132.09
-	Transfer to other Fund			_	o	0	0.00
1,362,332,858.02	Total Expenditure (B)		1,552,495,210.77	1,873,156,216.00		1,873,156,216.00	320,661,005.23
	Operating Balance: (A						
443,053,109.49	- B)		283,515,064.48	2,340,666,865.00	-	2,340,666,865.00	2,057,151,800.52
	Transfer to Capital						
443,053,109.49	Development Fund		283,515,064.48				

STATEMENT NO. 4 BAGWAI LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supple mentar y Budget 2020	Performance on Budget (%)
(245,210,435.34)	Opening Balance 1/1/2020		20,581,375.71				-
	Add: Revenue						-
443,053,109.49	Transfer from Capital Development Fund		283,515,064.48				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
197,842,674.15	Total Revenue		304,096,440.19	_	-	_	0%
							-
	Less: Capital Expenditure						-
37,312,400.00	Fixed Assets Purchased		71,709,592.52	280,080,000.00	280,080,000.00		26%
198,943,221.30	Construction / Provision		225,356,259.13	616,616,830.00	616,616,830.00		37%
1,255,320.00	Rehabilitation / Repairs		107,028,117.98		242,560,000.00		44%
-	Preservation of the Environment			16,000,000.00	16,000,000.00		0%
237,510,941.30	Sub-total		404,093,969.63	1,155,256,830.00	1,155,256,830.00	-	35%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
237,510,941.30	Total Capital Expenditure for the year		404,093,969.63	1,155,256,830.00	1,155,256,830.00		35%
							-
-39,668,267,15	Closing Balance		-99,997,529,44	-1.155.256.830.00	-1.155.256.830.00	0.00	-0.35

SCHEDULE OF INVESTMENTS BAGWAI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
2	UNITY BANK	1,150,389.00
3	URBAN DEVELOPMENT BANK	500,000.00
4	JAIZ BANK PLC	715,908.00
5	DALA BUILDING SOCIETY	2,300,000.00
6	LAFARGE WAPCO	7,517,659.44
7	FIDILITY BANK	110,727.68
	TOTAL INVESTMENTS	48,445,149.24

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> Flow from Operation Activities (a-b).

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

BEBEJI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATUR TREASURER

REBET I..... LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, BEBEJI LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF BEBEJI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Bebeji Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Bebeji Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 BEBEJI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET		Nataa	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,534,290,760.00	Local Govt Share of Statutory Allocation		1,185,397,402.91	1,440,009,867.35
1,084,391,208.00	Local Govt Share of VAT	_	509,908,850.23	441,251,156.90
178,780,602.00	Other Federally Allocated Revenue	1	174,508,707.23	63,492,377.54
	10% State Allocation	<u><u>1</u></u>	174,500,707.25	03,492,377.34
69,000,000.00			-	-
92,030,545.00	Other Capital Receipts		-	-
400,000.00	Tax Revenue		1,000,000.00	2,553,583.07
61,841,000.00	Non Tax Revenue		2,705,658.32	903,256.48
2,210,000.00	Investment Income		473,000.00	454,925.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
2,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		104,253,765.80	-
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,024,944,115.00	Total Receipts from Operating Activities (A)		1,978,247,384.49	1,948,665,166.34
	· · · · · · ·		· · · ·	· · · ·
	PAYMENTS:			
1,123,473,488.00	Salaries & Wages		1,044,773,278.32	439,418,152.96
40,050,000.00	Social Benefits		58,454,886.38	39,758,829.77
693,971,690.00	Overhead Cost		405,832,414.79	244,158,301.61
168,500,044.00	Grants & Contributions		94,373,370.08	642,243,133.99
100,000,044.00	Subsidies General		54,575,570.00	042,243,133.33
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		42,510,152.09	-
-			-	-
2,025,995,222.00	Total Outflow from Operating Activities (B)		1,645,952,081.66	1,365,578,418.33
				500 000 740 04
	Net Cashflow From Operating Activities C = (A-B)		332,295,302.83	583,086,748.01
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
183,000,000.00	Fixed Assets Purchased		-	4,794,382.92
1,815,200,000.00	Construction / Provision		109,453,311.95	46,102,435.84
388,000,000.00	Rehabilitation / Repairs		-	-
102,000,000.00	Preservation of the Environment		-	-
2,488,200,000.00	Total Capital Expenditure = D		109,453,311.95	50,896,818.76
	Net Cash Flow from Investing Activities E = (C-D)		222,841,990.88	532,189,929.25
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
	Total Expenditure from Financing Activities = F			-
	MOVEMENT IN OTHER CASH EQUIVELENT			
	ACCOUNTS:			
	Increase/decrease in other Cash Assets		220,052,270.51	
	Increase/decrease in other Liability		(139,469.70)	
			(100,700.10)	
	Total Movement in other cash equivelent account = G		220,191,740.21	
	Total Expenditure from Financing Activities = G		220,191,740.21	
	Net Cash Flow from all Activities G = (E-F)		2,650,250.67	532,189,929.25
ll			2,000,200.01	002,100,020.20
	Cash & Its Equivalent as at 1/1/2020 - U		24 654 407 60	2 082 047 266 24
	Cash & Its Equivalent as at 1/1/2020 = H		24,651,497.60	2,082,017,266.21
L	Cash & Its Equivalent as at 31/12/2020 = (G+H)		27,301,748.27	2,614,207,195.46

STATEMENT NO. 2 BEBEJI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

	<u>т</u> т		
Description	Notes	YEAR 2020	YEAR 2019
_ ASSETS			
_ <u>Current Assets</u>			
Cash			136,717.40
Main Account		25,347,212.96	24,304,933.26
Project Account			311.63
Revenue Account		1,954,535.31	9,535.31
Others			200,000.00
Total Recurrent Assets (A)		27,301,748.27	24,651,497.60
_ <u>Non-Current Assets</u>			
Total Investments (B)	2	48,447,129.33	48,447,129.33
	<u>3</u>		
<u>Advances</u>			
Retained Balance		2,193,516,143.82	1,967,357,415.66
Stabilization		607,953,303.57	607,953,303.57
Impersonal (Others)			3,697,456.40
Personal			2,409,001.25
Total Non-Current Assets (C)		2,801,469,447.39	2,581,417,176.88
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		2,877,218,324.99	2,654,515,803.81
_ LIABILITIES			
<u>_ Short Term Loans</u>			
Bank Overdraft			
Others			
Total Liabilities (D)			
DEPOSITS	<u>3</u>		
Government		9,428,029.34	9,288,559.64
Others 1		31,020,048.71	31,020,048.71
Others 2			
Total Deposits (E)		40,448,078.05	40,308,608.35
Balance of Assets Over Liabilities (F)		2,836,770,246.94	2,614,207,195.46
Total Liabilities (G= D+E+F)		2,877,218,324.99	2,654,515,803.81

STATEMENT NO. 3 BEBEJI LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Suppleme	Original	Variance on
Actual 2019 (=N=)					ntary Budget	Budget	Final Budget
(-N-)							
	<u>REVENUE:</u>						
1,440,009,867.35	Local Govt Share of Statutory Allocation		1,185,397,402.91	2,534,290,760.00		2,534,290,760.00	1,348,893,357.09
441,251,156.90	Local Govt Share of VAT		509,908,850.23	1,084,391,208.00		1,084,391,208.00	574,482,357.7
63,492,377.54	Other Federally Allocated Revenue	<u>1</u>	174,508,707.23	178,780,602.00		178,780,602.00	4,271,894.7
-	10% State Allocation		_	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	92,030,545.00		92,030,545.00	92,030,545.0
2,553,583.07	Tax Revenue		1,000,000.00	400,000.00		400,000.00	-600,000.0
903,256.48	Non Tax Revenue		2,705,658.32	61,841,000.00		61,841,000.00	59,135,341.68
454,925.00	Investment Income		473,000.00	2,210,000.00		2,210,000.00	1,737,000.00
-	Interest Earned		_	-		-	0.00
-	Refund and Re-imbursement		_	-		-	0.00
-	Aids & Grants		-	2,000,000.00		2,000,000.00	2,000,000.0
-	Domestic Loans/Borrowings		104,253,765.80			-	-104,253,765.80
-	Extraordinary Items		_	-		-	0.00
-	Prepayments/Arrears of Revenue		_	-		-	0.00
1,948,665,166.34	Total Revenue (A)		1,978,247,384.49	4,024,944,115.00	-	4,024,944,115.00	2,046,696,730.5
	LESS EXPENDITURE:						
439,418,152.96	Salaries & Wages		1,044,773,278.32	1,123,473,488.00		1,123,473,488.00	78,700,209.68
39,758,829.77	Social Benefits		58,454,886.38	40,050,000.00		40,050,000.00	-18,404,886.3
244,158,301.61	Overhead Cost		405,832,414.79	693,971,690.00		693,971,690.00	288,139,275.2
642,243,133.99	Grants & Contributions		94,373,370.08	168,500,044.00		168,500,044.00	74,126,673.92
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	-42,518,132.09
-	Transfer to other Fund		-		0	0	0.0
1,365,578,418.33	Total Expenditure (B)		1,645,952,081.66	2,025,995,222.00	-	2,025,995,222.00	380,043,140.3
583,086,748.01	Operating Balance: (A - B)		332,295,302.83	1,998,948,893.00	-	1,998,948,893.00	1,666,653,590.1
	Transfer to Capital Development						
583,086,748.01	Fund		332,295,302.83				

STATEMENT NO. 4 BEBEJI LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplem entary Budget 2020	Performance on Budget (%)
583,086,748.01	Opening Balance 1/1/2020		24,651,497.60				-
	Add: Revenue						-
	Transfer from Capítal Development Fund		332,295,302.83				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
583,086,748.01	Total Revenue		356,946,800.43	-	-	-	0%
	Less: Capital Expenditure						-
4,794,382.92	Fixed Assets Purchased		-	183,000,000.00	183,000,000.00		0%
46,102,435.84	Construction / Provision		109,453,311.95	1,815,200,000.00	1,815,200,000.00		6%
-	Rehabilitation / Repairs		-	388,000,000.00	388,000,000.00		0%
_	Preservation of the Environment		-	102,000,000.00	102,000,000.00		0%
50,896,818.76	Sub-total		109,453,311.95	2,488,200,000.00	2,488,200,000.00		4%
							-
	Capital Expenditure from Aids & Grants		0	_	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		_	_		_	0%
		1	11	I			-
50,896,818.76	Total Capital Expenditure for the year		109,453,311.95	2,488,200,000.00	2,488,200,000.00	-	4%
							-
532,189,929.25	Closing Balance		247,493,488.48	-2,488,200,000.00	-2,488,200,000.00	0.00	-0.04

SCHEDULE OF INVESTMENTS BEBEJI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK PLC	715,908.00
4	DALA BUILDING SOCIETY LTD	2,300,000.00
5	NIGERIA SOVERIGN INVESTMENT	36,150,465.12
6	LARAGE WAPCO PLC SHARES	7,519,639.53
7	FIDELITY BANK PLC	110,727.68
	TOTAL INVESTMENTS	48,447,129.33

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> Flow from Operation Activities (a-b).

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

BICHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State *Financial Regulations (2004) as revised and other Kano legal requirements.*

Best Regard,

SIGNATURE:

LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, BICHI LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF BICHI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Bichi Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Bichi Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1

BICHI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2020	PREVIOUS YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,085,050,031.00	Local Govt Share of Statutory Allocation		1,436,740,674.61	1,745,339,363.15
600,202,888.00	Local Govt Share of VAT		596,167,919.20	
600,202,000.00		- 1		515,975,739.43
-	Other Federally Allocated Revenue	<u>1</u>	209,336,849.92	76,954,851.47
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts			-
1,400,000.00	Tax Revenue		870,000.00	1,228,500.00
48,761,000.00	Non Tax Revenue		3,755,938.11	2,558,361.76
3,567,500.00	Investment Income		1,854,880.00	2,967,720.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	1,002,040.00
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		112,694,301.93	-
-	Extraordinary Items		-	-
20,000.00	Prepayments/Arrears of Revenue		-	-
3,150,001,419.00	Total Receipts from Operating Activities (A)		2,361,420,563.77	2,346,026,575.81
	PAYMENTS:			
1,778,954,030.07	Salaries & Wages		1,525,074,545.42	1,541,796,767.52
71,439,139.00	Social Benefits		44,318,181.83	92,384,887.07
541,800,000.00	Overhead Cost		337,951,740.95	352,746,699.95
107,214,691.00	Grants & Contributions		103,995,599.21	46,237,889.95
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		-	-
2,499,407,860.07	Total Outflow from Operating Activities (B)		2,053,858,199.50	2,033,166,244.49
	Net Cashflow From Operating Activities C = (A-B)		307,562,364.27	312,860,331.32
				[
00.0/0.000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES		40 500 000 00	44.040.000.00
38,049,980.00	Fixed Assets Purchased		10,526,000.00	41,310,000.00
524,120,171.00	Construction / Provision		185,424,360.76	114,231,806.11
251,481,198.00	Rehabilitation / Repairs		151,507,165.11	38,836,967.60
17,000,000.00	Preservation of the Environment		8,195,454.48	-
830,651,349.00	Total Capital Expenditure = D		355,652,980.35	194,378,773.71
	Net Cash Flow from Investing Activities E = (C-D)		(48,090,616.08)	118,481,557.61
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT			
	ACCOUNTS:			
	Increase/decrease in other Cash Assets		(60,164,335.60)	
	Increase/decrease in other Liability			
	Total Movement in other each equivalent account = 0		(60,164,335.60)	
	Total Movement in other cash equivelent account = G			
	Total Expenditure from Financing Activities = G		(60,164,335.60)	440 404 557 64
	Net Cash Flow from all Activities G = (E-F)		12,073,719.52	118,481,557.61
				1
	Cash & Its Equivalent as at 1/1/2020 = H		14,487,531.64	563,073,803.11
	Cash & Its Equivalent as at 1/1/2020 = H Cash & Its Equivalent as at 31/12/2020 = (G+H)		14,487,531.64 26,561,251.16	563,073,803.11 681,555,360.72

STATEMENT NO. 2 BICHI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
<u>Current Assets</u>			
Cash		-	16,289.16
Main Account		25,965,185.85	14,048,187.68
Project Account		-	
Revenue Account		577,926.56	423,054.80
Others		18,138.75	
Total Recurrent Assets (A)		26,561,251.16	14,487,531.64
<u>Non-Current Assets</u>		r	
Total Investments (B)	<u>2</u>	41,556,807.35	41,556,807.35
_	<u>3</u>		
_ <u>Advances</u>			
Retained Balance		232,285,787.64	212,397,059.14
Stabilization		646,096,896.66	646,096,896.66
Impersonal (Others)		-	74,097,004.00
Personal		-	5,956,060.10
Total Non-Current Assets (C)		878,382,684.30	938,547,019.90
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		946,500,742.81	994,591,358.89
_ LIABILITIES			
<u>Short Term Loans</u>			
Bank Overdraft			
Others			
Total Liabilities (D)		_	-
_ <u>DEPOSITS</u>	<u>3</u>		
Government		94,079,261.85	164,892,416.22
Others 1		49,164,487.98	148,143,581.95
Others 2			
Total Deposits (E)		143,243,749.83	313,035,998.17
Balance of Assets Over Liabilities (F)		803,256,992.98	681,555,360.72
Total Liabilities (G= D+E+F)		946,500,742.81	994,591,358.89

STATEMENT NO. 3 BICHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Netes	A stural 2020		Supplemen tary	Original	Variance on
Actual 2019 (=N=)	Description	Notes	Actual 2020	Final Budget	Budget	Budget	Final Budget
	REVENUE:						
1,745,339,363.15	Local Govt Share of Statutory Allocation		1,436,740,674.61	2,085,050,031.00		2,085,050,031.00	648,309,356.39
515,975,739.43	Local Govt Share of VAT		596,167,919.20	600,202,888.00		600,202,888.00	4,034,968.80
76,954,851.47	Other Federally Allocated Revenue	<u>1</u>	209,336,849.92	-		-	(209,336,849.92)
-	10% State Allocation		_	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	-		_	0.00
1,228,500.00	Tax Revenue		870,000.00	1,400,000.00		1,400,000.00	530,000.00
2,558,361.76	Non Tax Revenue		3,755,938.11	48,761,000.00		48,761,000.00	45,005,061.89
2,967,720.00	Investment Income		1,854,880.00	3,567,500.00		3,567,500.00	1,712,620.00
-	Interest Earned		-	-		-	0.00
1,002,040.00	Refund and Re- imbursement						0.00
-	Aids & Grants		_				0.00
-	Domestic Loans/Borrowings		112,694,301.93	342,000,000.00		342,000,000.00	229,305,698.07
_	Extraordinary Items						0.00
	Prepayments/Arrears of Revenue			20,000.00		20,000.00	20,000.00
2,346,026,575.81	Total Revenue (A)		2,361,420,563.77	3,150,001,419.00		3,150,001,419.00	788,580,855.23
			_,,,	0,200,002,12000			
	LESS EXPENDITURE:						
1,541,796,767.52	Salaries & Wages		1,525,074,545.42	1,778,954,030.07		1,778,954,030.07	253,879,484.65
92,384,887.07	Social Benefits		44,318,181.83	71,439,139.00		71,439,139.00	27,120,957.17
352,746,699.95	Overhead Cost		337,951,740.95	541,800,000.00		541,800,000.00	203,848,259.05
46,237,889.95	Grants & Contributions		103,995,599.21	107,214,691.00		107,214,691.00	3,219,091.79
-	Subsidies General				0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	. 0	0	(42,518,132.09)
-	Transfer to other Fund				0	0	0.00
2,033,166,244.49	Total Expenditure (B)		2,053,858,199.50	2,499,407,860.07	-	2,499,407,860.07	445,549,660.57
312,860,331.32	Operating Balance: (A - B)		307,562,364.27	650,593,558.93	-	650,593,558.93	343,031,194.66
312,860,331.32	Transfer to Capital Development Fund		307,562,364.27				

STATEMENT NO. 4 BICHI LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplem entary Budget 2020	Performance on Budget (%)
(234,927,292.18)	Opening Balance 1/1/2020		14,487,531.64				-
	Add: Revenue						-
	Transfer from Capital						0%
312,860,331.32	Development Fund Infrastructural Development		307,562,364.27				0%
0	Loan		0	-	0	C	0%
0	Commercial Agriculture Credit Scheme		0	-	0	С	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	C	0%
0	Aids & Grants		0	-	0	C	0%
77,933,039.14	Total Revenue		322,049,895.91	-	-		0%
							-
							-
	Less: Capital Expenditure						
41,310,000.00	Fixed Assets Purchased		10,526,000.00	38,049,980.00	38,049,980.00		28%
114,231,806.11	Construction / Provision		185,424,360.76	524,120,171.00	524,120,171.00		35%
38,836,967.60	Rehabilitation / Repairs		151,507,165.11	251,481,198.00	251,481,198.00		60%
-	Preservation of the Environment		8,195,454.48	17,000,000.00	17,000,000.00		0%
194,378,773.71	Sub-total		· · · ·	830,651,349.00	· · · ·		43%
			i	i	<u>.</u>		-
	Capital Expenditure from Aids & Grants		0	-	0	C	0%
-	Repayment of Borrowings/Sure-P		0	-	0	C	0%
	Sub-total		-	_	-		0%
		<u> </u>				I	•
194,378,773.71	Total Capital Expenditure for the year		355,652,980.35	830,651,349.00	830,651,349.00	-	43%
							-
(116 445 734 57)	Closing Balance		(33 603 084 44)	(830 651 349 00)	(830 651 349 00)	0.00	(0.43)

SCHEDULE OF INVESTMENTS BICHI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
2	UNITY BANK	1,150,389.00
3	JAIZ BANK PLC	477,272.73
4	DALA BUILDING SOCIETY	2,300,000.00
5	LAFARGE WAPCO	902,771.49
6	FIDILITY BANK	75,909.01
7	URBAN DEVELOPMENT BANK	500,000.00
	TOTAL INVESTMENTS	41,556,807.35

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

BUNKURE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

BANKER LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

7. SIGNATURE:

TREASURER, BUNKURE LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF BUNKURE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Bunkure Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Bunkure Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 BUNKURE LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET		Natas	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,452,237,045.00	Local Govt Share of Statutory Allocation		1,144,658,363.04	1,390,520,456.25
868,175,842.00	ocal Govt Share of VAT		492,480,180.88	426,035,253.67
132,970,699.00	Other Federally Allocated Revenue	1	168,540,181.99	61,310,308.69
69,000,000.00	10% State Allocation			-
	Other Capital Receipts			
62,155,000.00	Tax Revenue		200,000.00	
62,208,493.00	Non Tax Revenue		635,598.60	225,000.00
900,000.00	Investment Income		910,000.00	147,150.00
900,000.00	Interest Earned		910,000.00	147,150.00
-	Refund and Re-imbursement		-	-
-			-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		88,739,652.60	-
200,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
3,989,847,079.00	Total Receipts from Operating Activities (A)		1,896,163,977.11	1,878,238,168.61
	PAYMENTS:			
1,159,378,948.00	Salaries & Wages		1,147,714,845.08	516,299,232.13
52,000,000.00	Social Benefits		50,079,090.00	36,812,987.36
492,030,000.00	Overhead Cost		252,320,787.85	199,636,776.67
122,333,522.00	Grants & Contributions		83,635,498.05	664,839,094.87
-	Subsidies General		-	-
342,000,000.00	Domestic Interest/Discount		47,004,018.89	-
-	Transfer to other Fund		-	-
2,167,742,470.00	Total Outflow from Operating Activities (B)		1,580,754,239.87	1,417,588,091.03
	Net Cashflow From Operating Activities C = (A-B)		315,409,737.24	460,650,077.58
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
212,700,000.00	Fixed Assets Purchased		-	9,925,000.00
973,500,000.00	Construction / Provision		203,010,314.96	25,266,275.29
560,259,698.00	Rehabilitation / Repairs		86,974,696.35	89,011,211.16
40,000,000.00	Preservation of the Environment		5,000,000.00	-
1,786,459,698.00	Total Capital Expenditure = D	294,985,011.31	124,202,486.45	
, , ,			- ,,-	, , , ,
	Net Cash Flow from Investing Activities E = (C-D)		20,424,725.93	336,447,591.13
			20, 12 1,1 20100	
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F			_
	Total Experiation of the manoing Activities - 1			
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		23,011,745.41	
	Increase/decrease in other Liability			
	Total Movement in other cash equivelent account = G		23,011,745.41	-
	Total Expenditure from Financing Activities = G		23,011,745.41	
	Net Cash Flow from all Activities G = (E-F)		(2,587,019.48)	336,447,591.13
L			() -) (
	Cash & Its Equivalent as at 1/1/2020 = H		7,149,143.22	1,039,929,585.13
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		4,562,123.74	1,376,377,176.26
L			.,	.,,

STATEMENT NO. 2 BUNKURE LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

		1	
Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets		· · · · · · · · · · · · · · · · · · ·	
Cash			-
Main Account		4,553,882.09	7,149,143.22
Project Account			-
Revenue Account			-
Others		8,241.65	-
Total Recurrent Assets (A)		4,562,123.74	7,149,143.22
Non-Current Assets			
Total Investments (B)	2	49,188,949.65	49,188,949.65
	3		
Advances		-	
Retained Balance		773,527,702.62	796,539,388.03
Stabilization		588,714,389.14	588,714,389.14
Impersonal (Others)		13,447,950.00	13,447,950.00
Personal		1,337,552.68	1,337,552.68
Total Non-Current Assets (C)		1,377,027,594.44	1,400,039,279.85
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		1,430,778,667.83	1,456,377,372.72
LIABILITIES	-		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>	<u>3</u>		
Government		68,003,596.98	68,003,596.98
Others 1		11,996,599.48	11,996,599.48
Others 2		-	-
Total Deposits (E)		80,000,196.46	80,000,196.46
Balance of Assets Over Liabilities (F)		1,350,778,471.37	1,376,377,176.26
Total Liabilities (G= D+E+F)		1,430,778,667.83	1,456,377,372.72

STATEMENT NO. 3 BUNKURE LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Note s	Actual 2020	Final Budget	Supplemen tary	Original	Variance on
Actual 2019 (=N=)		`			Budget	Budget	Final Budget
	<u>REVENUE:</u>						
1,390,520,456.25	Local Govt Share of Statutory Allocation		1,144,658,363.04	2,452,237,045.00		2,452,237,045.00	1,307,578,681.96
1,390,320,430.23		1	1,144,038,303.04	2,432,237,043.00	/	2,432,237,043.00	1,307,378,081.90
426,035,253.67	Local Govt Share of VAT Other Federally Allocated	-	492,480,180.88	868,175,842.00		868,175,842.00	375,695,661.12
61,310,308.69	Revenue	1	168,540,181.99	132,970,699.00		132,970,699.00	(35,569,482.99)
_	10% State Allocation			69,000,000.00		69,000,000.00	69,000,000.00
		1		09,000,000.00	^	05,000,000.00	03,000,000.00
-	Other Capital Receipts		-		-	-	0.00
-	Tax Revenue		200,000.00	62,155,000.00		62,155,000.00	61,955,000.00
225,000.00	Non Tax Revenue		635,598.60	62,208,493.00		62,208,493.00	61,572,894.40
147,150.00	Investment Income		910,000.00	900,000.00		900,000.00	(10,000.00)
-	Interest Earned		-		-	-	0.00
-	Refund and Re- imbursement		-	-	-	-	0.00
-	Aids & Grants				-	-	0.00
-	Domestic Loans/Borrowings		88,739,652.60	342,000,000.00)	342,000,000.00	253,260,347.40
-	Extraordinary Items		_	200,000.00		200,000.00	200,000.00
_	Prepayments/Arrears of Revenue						0.00
1,878,238,168.61	Total Revenue (A)		1,896,163,977.11	3,989,847,079.00		3,989,847,079.00	2,093,683,101.89
	LESS EXPENDITURE:						
	LESS EXPENDITORE.						
516,299,232.13	Salaries & Wages		1,147,714,845.08	1,159,378,948.00		1,159,378,948.00	11,664,102.92
36,812,987.36	Social Benefits		50,079,090.00	52,000,000.00		52,000,000.00	1,920,910.00
199,636,776.67	Overhead Cost		252,320,787.85	492,030,000.00)	492,030,000.00	239,709,212.15
				· · ·			
664,839,094.87	Grants & Contributions		83,635,498.05	464,333,522.00		464,333,522.00	380,698,023.95
-	Subsidies General				- 0	0	0.00
-	Domestic Interest/Discount		47,004,018.89	-	- 0	Ο	(47,004,018.89)
	Transfer to other Fund		, ,				
-					- 0	0	0.00
1,417,588,091.03	Total Expenditure (B)		1,580,754,239.87	2,167,742,470.00		2,167,742,470.00	586,988,230.13
460,650,077.58	Operating Balance: (A - B)		315,409,737.24	1,822,104,609.00		1,822,104,609.00	1,506,694,871.76
				. ,		, , , , , , , , , , , , , , , , , , , ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Transfer to Capítal						
460,650,077.58	Development Fund		315,409,737.24				

STATEMENT NO. 4 BUNKURE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget		Performanc e on Budget (%)
382,981,539.80	Opening Balance 1/1/2020		7,149,143.22				-
	Add: Revenue						-
460,650,077.58	Transfer from Capítal Development Fund		315,409,737.24				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0		0	0	0%
0	Aids & Grants		0	-	0	0	0%
843,631,617.38	Total Revenue		322,558,880.46	-	-	-	0%
	Less: Capital Expenditure						-
9,925,000.00	Fixed Assets Purchased			212,700,000.00	212,700,000.00		0%
25,266,275.29	Construction / Provision		203,010,314.96	973,500,000.00	973,500,000.00		21%
89,011,211.16	Rehabilitation / Repairs		86,974,696.35	560,259,698.00	560,259,698.00		16%
	Preservation of the Environment		5,000,000.00				0%
124,202,486.45	Sub-total		294,985,011.31	1,786,459,698.00	1,786,459,698.00	-	17%
	Capital Expenditure						- 0%
	from Aids & Grants Repayment of		0		0	0	0%
-	Borrowings/Sure-P		0		0	0	
	Sub-total		-	-	-	-	0%
						1	-
124,202,486.45	Total Capital Expenditure for the year		294,985,011.31	1,786,459,698.00	1,786,459,698.00	-	17%
							-
719,429,130.93	Closing Balance		27,573,869.15	(1,786,459,698.00)	(1,786,459,698.00)	0.00	(0.17)

SCHEDULE OF INVESTMENTS BUNKURE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	Nigerian Sovereign Investment Authority	36,150,465.12
2	Unity Bank Plc	1,150,389.00
3	Urban Development Bank Plc	500,000.00
4	Jaiz Bank Plc	715,908.00
5	Dala Building Society	2,300,000.00
6	Oando	743,820.32
7	Lafarge Wapco	7,517,639.53
8	Fidelity Bank Plc	110,727.68
	TOTAL INVESTMENTS	49,188,949.65

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

DALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE.

TREASURER

..... LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, DALA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF DALA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Dala Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Dala Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 DALA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
3,644,136,472.00	Local Govt Share of Statutory Allocation		1,847,603,101.88	2,244,451,262.63
876,058,773.00	Local Govt Share of VAT	-	734,760,476.94	635,953,407.23
783,650,000.00		1	266,042,953.94	
	Other Federally Allocated Revenue	<u><u>1</u></u>	200,042,955.94	98,961,506.99
78,600,000.00	10% State Allocation	-	-	-
794,524,330.00	Other Capital Receipts		-	-
22,000,000.00	Tax Revenue		6,065,000.00	17,108,000.00
185,710,000.00	Non Tax Revenue		15,110,354.19	10,183,692.22
19,200,000.00	Investment Income		16,637,000.00	18,598,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
20,000,000.00	Aids & Grants		12,000,000.00	4,871,507.00
342,000,000.00	Domestic Loans/Borrowings		119,983,690.83	-
1,200,000.00	Extraordinary Items		900,000.00	-
-	Prepayments/Arrears of Revenue		-	-
6,767,079,575.00	Total Receipts from Operating Activities (A)		3,019,102,577.78	3,030,127,376.07
		-		
	PAYMENTS:			
2,147,269,690.00	Salaries & Wages		2,457,105,931.20	647,282,272.57
145,289,119.00	Social Benefits		40,909,090.92	57,378,668.56
795,966,000.00	Overhead Cost		225,457,618.33	464,283,392.33
78,300,000.00	Grants & Contributions		84,707,431.82	1,630,962,800.59
-	Subsidies General		-	-
	Domestic Interest/Discount		42,518,132.09	
	Transfer to other Fund		-	_
3,166,824,809.00	Total Outflow from Operating Activities (B)		2,850,698,204.36	2,799,907,134.05
3,100,024,003.00	Total Outliow noil Operating Activities (D)		2,000,000,204.00	2,133,301,134.03
	Net Cashflow From Operating Activities C = (A-B)		168,404,373.42	230,220,242.02
	Net Cashilow From Operating Activities C = (A-B)		100,404,373.42	230,220,242.02
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
E14 700 000 00	Fixed Assets Purchased		0.040.000.20	1 202 000 00
514,700,000.00			8,840,909.30	1,282,000.00
1,889,500,000.00	Construction / Provision		77,381,511.23	79,328,893.97
946,758,570.00	Rehabilitation / Repairs		30,315,000.00	95,590,128.58
326,000,000.00	Preservation of the Environment		1,188,621.98	-
3,676,958,570.00	Total Capital Expenditure = D		117,726,042.51	176,201,022.55
		1		
	Net Cash Flow from Investing Activities E = (C-D)		50,678,330.91	54,019,219.47
		1		
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT			
	ACCOUNTS:			
	Increase/decrease in other Cash Assets		(164,557,808.22)	
	Increase/decrease in other Liability		235,139,416.25	
	,		, ,	
	Total Movement in other cash equivelent account = G		70,581,608.03	-
	Total Expenditure from Financing Activities = G		70,581,608.03	
	Net Cash Flow from all Activities G = (E-F)		(19,903,277.12)	54,019,219.47
				, , -
	Cash & Its Equivalent as at 1/1/2020 = H		28,655,194.93	(98,088,608.48)
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		8,751,917.81	(44,069,389.01)
L		/		(,000,000101)

STATEMENT NO. 2

DALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	-
Main Account		8,722,843.06	28,499,269.45
Project Account		28,970.68	2,826.87
Revenue Account		-	152,301.11
Others		104.07	797.50
Total Recurrent Assets (A)		8,751,917.81	28,655,194.93
Non-Current Assets			
Total Investments (B)	<u>2</u>	48,730,531.92	48,730,531.92
-	<u>3</u>		
Advances			
Retained Balance		-	
Stabilization		629,913,185.80	629,913,185.80
Impersonal (Others)		_	160,651,013.10
Personal		-	3,906,795.12
Total Non-Current Assets (C)		629,913,185.80	794,470,994.02
Balance of Liabilities Over Assets (D)		463,669,890.60	44,069,389.01
Total Assets (D= A+B+C+D)		1,151,065,526.13	915,926,109.88
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>	<u>3</u>		
Government		90,544,828.77	89,247,528.54
Others 1		25,756,566.47	30,325,050.33
Others 2		1,034,764,130.89	796,353,531.01
Total Deposits (E)		1,151,065,526.13	915,926,109.88
Balance of Assets Over Liabilities (F)			0.00
Total Liabilities (G= D+E+F)		1,151,065,526.13	915,926,109.88

STATEMENT NO. 3 DALA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen	Original	Variance on
Actual 2019 (=N=)					tary Budget	Budget	Final Budget
Actual 2019 (-IN-)					Buuget	Buuget	Fillal buuget
	REVENUE:						
	Local Govt Share of						
2,244,451,262.63	Statutory Allocation		1,847,603,101.88	3,644,136,472.00		3,644,136,472.00	1,796,533,370.12
635,953,407.23	Local Govt Share of VAT		734,760,476.94	876,058,773.00		876,058,773.00	141,298,296.06
035,555,407.25	Other Federally Allocated		/34,700,470.94	870,038,773.00		870,038,773.00	141,298,290.00
98,961,506.99	Revenue	<u>1</u>	266,042,953.94	783,650,000.00)	783,650,000.00	517,607,046.06
_	10% State Allocation			78,600,000.00		78,600,000.00	78,600,000.00
				70,000,000.00	/	70,000,000.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
-	Other Capital Receipts			794,524,330.00		794,524,330.00	794,524,330.00
17,108,000.00	Tax Revenue		6,065,000.00	22,000,000.00		22,000,000.00	15,935,000.00
						,,	
10,183,692.22	Non Tax Revenue		15,110,354.19	185,710,000.00		185,710,000.00	170,599,645.81
18,598,000.00	Investment Income		16,637,000.00	19,200,000.00		19,200,000.00	2,563,000.00
				i i			
-	Interest Earned Refund and Re-		-	-	-	-	0.00
-	imbursement		-	-	-	-	0.00
4,871,507.00	Aids & Grants Domestic		12,000,000.00	20,000,000.00		20,000,000.00	8,000,000.00
_	Loans/Borrowings		119,983,690.83	342,000,000.00)	342,000,000.00	222,016,309.17
	Future and in our otherway		000.000.00	1 200 000 00		1 200 000 00	200,000,00
-	Extraordinary Items Prepayments/Arrears of		900,000.00	1,200,000.00)	1,200,000.00	300,000.00
-	Revenue		-	-	-	-	0.00
3,030,127,376.07	Total Revenue (A)		3,019,102,577.78	6,767,079,575.00		6,767,079,575.00	3,747,976,997.22
3,030,127,370.07			3,013,102,377.70	0,707,075,575.00		0,707,073,373.00	3,747,370,337.22
	LESS EXPENDITURE:						
647,282,272.57	Salaries & Wages		2,457,105,931.20	2,147,269,690.00		2,147,269,690.00	(309,836,241.20)
57,378,668.56	Social Benefits		40,909,090.92	145,289,119.00		145,289,119.00	104,380,028.08
464,283,392.33	Overhead Cost		225,457,618.33	795,966,000.00		795,966,000.00	570,508,381.67
1 630 063 000 50			04 707 404 00	70 200 000 00		70 200 000 00	
1,630,962,800.59	Grants & Contributions		84,707,431.82	78,300,000.00		78,300,000.00	(6,407,431.82)
-	Subsidies General		-	-	0	0	0.00
_	Domestic Interest/Discount		42,518,132.09			0	(42,518,132.09)
	Transfer to other Fund		+2,310,132.03				(+2,310,132.03)
-				-	- 0	0	0.00
2,799,907,134.05	Total Expenditure (B)		2,850,698,204.36	3,166,824,809.00		3,166,824,809.00	316,126,604.64
							, ,, , , , , , , , , , , , , , , , , , ,
230,220,242.02	Operating Balance: (A - B)		168,404,373.42	3,600,254,766.00		3,600,254,766.00	3,431,850,392.58
			200,707,07,074	c,cco,204,700.00		5,555,254,755.00	
220 220 242 02	Transfer to Capítal		160 404 272 42				
230,220,242.02	Development Fund		168,404,373.42				

STATEMENT NO. 4 DALA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Opening Balance 28,655,194.93 225,498,726.11 Opening Balance 28,655,194.93 Add: Revenue - Traile-Stripton - Carpital Sevectower - 230,220,220,20 Funct Developmention - 0 Developmention 0 Developmention 0 Scheme 0 Scheme 0 Scheme 0 Scheme 0 Scheme 0 Scheme 0 Agriculture Credit 0 Scheme 0 Less: Capital 230,220,200,00 197,059,568.35 1,282,000,00 Flixed Assets 1,282,000,00 Purchased 8,840,909.30 514,700,000.00 1,282,000,00 Purchased Construction / 77,381,511.23 1,282,000,00 1,889,500,000.00 2,559,0128.88 Repairs 30,315,000.00 346,758,570.00 3,676,958,570.00 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>								
Add: Revenue 28,655,194,93 Add: Revenue	Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	entary Budget	e on Budget
1 179x3f2 from Copit3/ Evelopments 168,404,373.42 0% 230,220,242.02 Infrastructural Development Loan 0 0 0 0 0% 0 Development Loan 0 0 0 0% 0% 0 Development Loan 0 0 0 0% 0% 0 Scheme 0 0 0 0 0% 0 Scheme 0 0 0 0 0% 0 Schemerprises 0 0 0 0% 0 Less: Capital 197,059,568.35 - - 0% 1.282,000.00 Fixed Assets 8,840,909.30 514,700,000.00 1,889,500,000.00 2% 79,328,893.97 Provision 77,381,511.23 1,889,500,000.00 1,889,500,000.00 4% 95,590,128.58 Repairs 30,315,000.00 946,758,570.00 3% Preservation of the Environment 1,188,621.98 326,000,000.00 3% 126,201,022.55	325,498,726.11			28,655,194.93				-
230,220,22,02 Capital Investment 168,404,373,42 0 0% 0 Development Loan 0 0 0% 0 Development Loan 0 0% 0% 0 Development Loan 0 0% 0% 0 Scheme 0 0% 0% 0 Scheme 0 0% 0% 0 Scheme 0 0 0% 0 Loan 0 0% 0% 0 Loan 0 0 0% 0% 1282,000.00 Aids & Grants 0 0 0% 0% 1282,000.00 Fixed Assets 8,840,909.30 514,700,000.00 24% 79,328,893.97 Provision 77,381,511.23 1,889,500,000.00 4% 95,590,128.58 Repairs 30,315,000.00 946,758,570.00 3% 95,590,128.58 Sub-total 117,726,042.51 3,676,958,570.00 3% 126,201,022.55 Sub-total			ļ					-
Displace Infrastructural Development Loan Displace O<	222 222 242 02	Capital Development		100 404 272 42				0%
0 Development Loan 0 - 0 0 Agriculture Credit 0 - 0 0 0% Scheme 0 - 0 0 0% Scheme 0 - 0 0 0% Scheme 0 - 0 0 0% Scale Enterprises 0 - 0 0 0% 0 Aids & Grants 0 - 0 0 0% 555,718,968.13 Total Revenue 197,059,568.35 - - 0% 0% 555,718,968.13 Total Revenue 197,059,568.35 - - 0% 0% 555,718,968.13 Total Revenue 197,059,568.35 - - 0% 0% 1,282,000.00 Purchased 8,840,909.30 514,700,000.00 1,889,500,000.00 2% 1,282,000.00 Purchased 8,840,909.30 514,700,000.00 1,889,500,000.00 3% 95,590,128.58 R		Infrastructural		168,404,373.42				0%
Agriculture Credit Scheme O Go O O O Small And Medium Scale Enterprises O Ioan 0 </td <td>0</td> <td></td> <td></td> <td>0</td> <td>-</td> <td>0</td> <td>0</td> <td>070</td>	0			0	-	0	0	070
Scale Enterprises Loan O G O	0	Agriculture Credit Scheme		0		0	0	0%
0 Aids & Grants 0 - 0 0 0% 555,718,968.13 Total Revenue 197,059,568.35 - - 0% 555,718,968.13 Total Revenue 197,059,568.35 - - 0% Expenditure - - - 0% 0% I_282,000.00 Purchased 8,840,909.30 514,700,000.00 514,700,000.00 2% Construction / 77,381,511.23 1,889,500,000.00 1,889,500,000.00 4% 95,590,128.58 Repairs 30,315,000.00 946,758,570.00 3% - Prosvision 77,381,511.23 3,676,958,570.00 3,676,958,570.00 3% - Preservation of the 1,188,621.98 326,000,000.00 326,000,000.00 0% I76,201,022.55 Sub-total 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - Sub-total	0	Scale Enterprises				0	0	0%
0 Add & Oralitis 0 0 0 555,718,968.13 Total Revenue 197,059,568.35 - - 0% 555,718,968.13 Eass: Capital Expenditure - - 0% - 0% 1,282,000.00 Purchased 8,840,909.30 514,700,000.00 514,700,000.00 2% 79,328,893.97 Provision 77,381,511.23 1,889,500,000.00 1,889,500,000.00 4% 95,590,128.58 Repairs 30,315,000.00 946,758,570.00 3% Preservation of the Environment 1,188,621.98 326,000,000.00 326,000,000.00 0% 176,201,022.55 Sub-total 117,726,042.51 3,676,958,570.00 3% - Capital Expenditure from Aids & Grants 0 0 0% - 0 0% - Sub-total 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - 3% - - 0 0 0% - 0% - - Sub-total -				v		0		0%
S55,718,958.13 Total Revenue 197,059,568.35 - - - Less: Capital Expenditure - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>U</td> <td></td>							U	
Expenditure - 1,282,000.00 Fixed Assets Purchased 8,840,909.30 514,700,000.00 514,700,000.00 2% 79,328,893.97 Provision 77,381,511.23 1,889,500,000.00 4% 95,590,128.58 Rehabilitation / Repairs 30,315,000.00 946,758,570.00 3% 91,590,128.58 Repairs 30,315,000.00 946,758,570.00 3% 92,590,128.58 Repairs 30,315,000.00 946,758,570.00 3% 946,758,570.00 326,000,000.00 326,000,000.00 0% 176,201,022.55 Sub-total 117,726,042.51 3,676,958,570.00 3676,958,570.00 3%			11	10,,000,000	i			
1,282,000.00 Purchased 8,840,909.30 514,700,000.00 2% 79,328,893.97 Construction / Provision 77,381,511.23 1,889,500,000.00 1,889,500,000.00 4% 95,590,128.58 Repairs 30,315,000.00 946,758,570.00 946,758,570.00 3% Preservation of the Environment 1,188,621.98 326,000,000.00 326,000,000.00 0% 176,201,022.55 Sub-total 117,726,042.51 3,676,958,570.00 3,676,958,570.00 3% - Capital Expenditure from Aids & Grants 0 - 0 0% Repayment of Borrowings/Sure-P 0 - 0 0% 176,201,022.55 Sub-total 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - Capital Expenditure from Aids & Grants 0 - 0 0% - - 0 - 0 0% 3% - - 0 - 0% - - - - 0 - 0% - - - - - 0		Expenditure					ı	
79,328,893.97 Provision 77,381,511.23 1,889,500,000.00 1,889,500,000.00 4% 95,590,128.58 Rehabilitation / Repairs 30,315,000.00 946,758,570.00 946,758,570.00 3% Preservation of the Environment 1,188,621.98 326,000,000.00 326,000,000.00 0% 176,201,022.55 Sub-total 117,726,042.51 3,676,958,570.00 3,676,958,570.00 3% Capital Expenditure from Aids & Grants 0 - 0 0% Repayment of Borrowings/Sure-P 0 - 0% 0% 176,201,022.55 Sub-total 117,726,042.51 3,676,958,570.00 3,676,958,570.00 -	1,282,000.00	Purchased		8,840,909.30	514,700,000.00	514,700,000.00		2%
P5,590,128.58 Rehabilitation / Repairs 30,315,000.00 946,758,570.00 946,758,570.00 3% Preservation of the Environment 1,188,621.98 326,000,000.00 326,000,000.00 0% 176,201,022.55 Sub-total 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - 3% Capital Expenditure from Aids & Grants 0 - 0 0% Repayment of Borrowings/Sure-P 0 - 0 0% . Sub-total 117,726,042.51 3,676,958,570.00 3% 3% . - 0 - 0 0% . Borrowings/Sure-P 0 - 0% 3% . Sub-total - - 0% 3% . Sub-total - - 0% 3% <td< td=""><td>79,328,893.97</td><td></td><td></td><td>77,<u>381,511.23</u></td><td>1,889,500,000.00</td><td>1,88<u>9,500,000.00</u></td><td></td><td>4%</td></td<>	79,328,893.97			77, <u>381,511.23</u>	1,889,500,000.00	1,88 <u>9,500,000.00</u>		4%
- Environment 1,188,621.98 326,000,000.00 326,000,000.00 176,201,022.55 Sub-total 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - 3% Capital Expenditure from Aids & Grants 0 - 0 0% Repayment of Borrowings/Sure-P 0 - 0 0% . Sub-total - 0 0% . Sub-total 0 - 0 0% . Borrowings/Sure-P 0 - 0% - . Sub-total - - 0% - . . 117,726,042.51 3,676,958,570.00 3,676,958,570.00 -	95,590,128.58	Rehabilitation / Repairs			946,758,570.00	946,758,570.00		3%
176,201,022.55 Sub-total 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - Capital Expenditure from Aids & Grants 0 - 0 0% Repayment of Borrowings/Sure-P 0 - 0 0% - Sub-total - 0 0% - Sub-total - 0 0% - Total Capital Expenditure for the year 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - Sub-total - - - 0% - - - - - 0% - - - - - - 0% - - - - - - 0% - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - 3% - -	-			1,188,621.98	326,000,000.00	326,000,000.00		0%
Capital Expenditure from Aids & Grants 0 - 0 0% Repayment of Borrowings/Sure-P 0 - 0 0% - Sub-total - - 0% - Total Capital Expenditure for the year 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - - - - - - - - -	176,201,022.55	Sub-total		117,726,042.51	3,676,958,570.00	3,676,958,570.00		3%
from Aids & Grants 0 - 0 0 Repayment of Borrowings/Sure-P 0 0% 0% - Sub-total - 0% 0% - Sub-total - - 0% - Total Capital Expenditure for the year 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - - - - - - - - 176,201,022.55 - - - - -								-
Repayment of Borrowings/Sure-P 0 - 0 0% - Sub-total - - - 0% - Sub-total - - - 0% - Total Capital Expenditure for the year 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - - - - - - - -				0		0	0	0%
- Sub-total	-	Repayment of		0		0	0	0%
- Total Capital Expenditure for the year 117,726,042.51 3,676,958,570.00 3,676,958,570.00 - -		Sub-total						0%
Expenditure for the year 117,726,042.51 3,676,958,570.00 3,676,958,570.00 3%								
	176 201 022.55	Expenditure for the		117 726 042.51	2 676 958 570.00	2 676 958 570.00		3%
279 517 945 58 Closing Balance 79 333 525 84 (3.676.958.570.00) (3.676.958.570.00) 0.00 (0.03)	1/0,201,022.00	ycai		11/,/20,072.02	3,070,330,370,270	3,070,330,375.55		
	379,517,945.58	Closing Balance		79,333,525.84	(3,676,958,570.00)	(3,676,958,570.00)	0.00	(0.03)

SCHEDULE OF INVESTMENTS DALA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	Nigerian Sovereign Investment	36,150,465.12
2	Unity Bank Plc	1,150,389.00
3	Urban Development Bank	500,000.00
4	Jaiz Bank Plc	715,908.00
5	Dala Building Society	2,300,000.00
6	Lafarge Wapco	7,803,042.12
7	Fidelity Bank Plc	110,727.68
	TOTAL INVESTMENTS	48,730,531.92

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> Flow from Operation Activities (a-b).

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

DANBATTA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:	
TREASURER	anna Sai Calanni.
UOCAL GOVE	ERNMENT COUNCIL
KANO STATE.	

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER,

DAMBATTA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF DAMBATTA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Dambatta Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Dambatta Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 DAMBATTA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET YEAR 2020 CASH FLOWS FROM OPERATING ACTIVITIES Notes ACTUAL YEAR 2020 PREVIOU YEAR 2010 (=N=) RECEIPTS (=N=) (=N=) (=N=) 2,168,434,709.55 Local Govt Share of Statutory Allocation 1,258,801,160.80 1,529,180,07 350,000,000.00 Local Govt Share of VAT 1 528,835,933.29 457,433,29 235,188,367.07 Other Federally Allocated Revenue 1 184,092,444.92 67,424,03 69,000,000.00 10% State Allocation - - - - Other Capital Receipts - - - - Tax Revenue 682,000.00 - - 67,299,994.13 Non Tax Revenue 3,323,000.00 3,465,90 - Interest Earned - -	9 7.62 7.05 6.97 - - -
YEAR 2020 Year 201 Year	7.62 7.05 6.97 - -
2,168,434,709.55 Local Govt Share of Statutory Allocation 1,258,801,160.80 1,529,180,07 350,000,000.00 Local Govt Share of VAT 528,835,933.29 457,433,29 235,188,367.07 Other Federally Allocated Revenue 1 184,092,444.92 67,424,03 69,000,000.00 10% State Allocation - - - - - Other Capital Receipts - - - - - Tax Revenue 682,000.00 - - 67,299,994.13 Non Tax Revenue 2,543,896.61 3,703,72 9,000,000.00 Investment Income 3,323,000.00 3,465,90 - Interest Earned - -	7.05 6.97 - -
2,168,434,709.55 Local Govt Share of Statutory Allocation 1,258,801,160.80 1,529,180,07 350,000,000.00 Local Govt Share of VAT 528,835,933.29 457,433,29 235,188,367.07 Other Federally Allocated Revenue 1 184,092,444.92 67,424,03 69,000,000.00 10% State Allocation - - - - - Other Capital Receipts - - - - - Tax Revenue 682,000.00 - - 67,299,994.13 Non Tax Revenue 2,543,896.61 3,703,72 9,000,000.00 Investment Income 3,323,000.00 3,465,90 - Interest Earned - -	7.05 6.97 - -
350,000,000.00 Local Govt Share of VAT 528,835,933.29 457,433,29 235,188,367.07 Other Federally Allocated Revenue 1 184,092,444.92 67,424,03 69,000,000.00 10% State Allocation - - - - - Other Capital Receipts - - - - - Tax Revenue 682,000.00 - - 67,299,994.13 Non Tax Revenue 2,543,896.61 3,703,72 9,000,000.00 Investment Income 3,323,000.00 3,465,90 - Interest Earned - -	7.05 6.97 - -
235,188,367.07 Other Federally Allocated Revenue 1 184,092,444.92 67,424,03 69,000,000.00 10% State Allocation -	6.97 - - -
69,000,000.00 10% State Allocation - - Other Capital Receipts - - Tax Revenue 682,000.00 67,299,994.13 Non Tax Revenue 2,543,896.61 9,000,000.00 Investment Income 3,323,000.00 - Interest Earned -	- - -
Other Capital Receipts - - Tax Revenue 682,000.00 67,299,994.13 Non Tax Revenue 2,543,896.61 3,703,72 9,000,000.00 Investment Income 3,323,000.00 3,465,90 - Interest Earned - -	- - 8.60
- Tax Revenue 682,000.00 67,299,994.13 Non Tax Revenue 2,543,896.61 3,703,72 9,000,000.00 Investment Income 3,323,000.00 3,465,90 - Interest Earned - -	- 8.60
67,299,994.13 Non Tax Revenue 2,543,896.61 3,703,72 9,000,000.00 Investment Income 3,323,000.00 3,465,90 - Interest Earned - -	8.60
9,000,000.00 Investment Income 3,323,000.00 3,465,90 - Interest Earned - -	0.00
- Interest Earned -	0 00
	-
- Refund and Re-imbursement -	-
- Aids & Grants -	_
342,000,000.00 Domestic Loans/Borrowings 84,253,765.80	-
- Extraordinary Items -	_
- Prepayments/Arrears of Revenue -	-
3,240,923,070.75 Total Receipts from Operating Activities (A) 2,062,532,201.42 2,061,207,04	-
	0.24
PAYMENTS:	
909,779,513.68 Salaries & Wages 722,550,718.91 658,142,45	1 01
505,779,515.06 Salaties & Wages 722,500,710.91 050,142,43 50,500,000.00 Social Benefits 37,685,998.20 29,156,98	
S0,500,000.00 S0cial Benefits S7,603,996.20 29,150,96 644,451,922.00 Overhead Cost 349,615,573.49 278,948,88	
044,451,922.00 Overnead Cost 549,015,575.49 270,940,00	2.00
1,159,386,437.09 Grants & Contributions 1,156,899,829.77 998,53	7,550.96
- Subsidies General -	,
- Domestic Interest/Discount 42,518,132.09	
- Transfer to other Fund -	
2,764,117,872.77 Total Outflow from Operating Activities (B) 2,309,270,252.46 1,964,785,87	2.27
Net Cashflow From Operating Activities C = (A-B)(246,738,051.04)96,421,16	7.97
CASH OUTFLOW FROM INVESTING ACTIVITIES	
87,600,000.00 Fixed Assets Purchased 2,000,000.00 80,843,27	
875,280,212.21 Construction / Provision 148,870,376.37 208,831,96	
228,000,000.00 Rehabilitation / Repairs 61,408,012.02 91,862,79	7.18
11,000,000.00 Preservation of the Environment - 1,549,22	3.78
1,201,880,212.21 Total Capital Expenditure = D 212,278,388.39 383,087,25	7.89
Net Cash Flow from Investing Activities E = (C-D) (459,016,439.43) (286,666,089)	9.92)
CASH OUTFLOW FROM FINANCING ACTIVITIES	
Capital Expenditure on Aids & Grant	
Repayment of Borrowings	
- Total Expenditure from Financing Activities = F -	-
MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	
Increase/decrease in other Cash Assets 32,567,120.41	
Increase/decrease in other Liability (486,074,967.13)	
Total Movement in other cash equivelent account = G (453,507,846.72)	-
Total Expenditure from Financing Activities = G (453,507,846.72)	-
Net Cash Flow from all Activities G = (E-F) (5,508,592.71) (286,666,089)	9.92)
Cash & Its Equivalent as at 1/1/2020 = H 12,811,885.43 (1,039,136,594	
Cash & Its Equivalent as at 31/12/2020 = (G+H) 7,303,292.72 (1,325,802,684	1.28)

STATEMENT NO. 2 DAMBATTA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			0
Cash		-	12,760,385.43
Main Account		7,282,244.09	-
Project Account		-	51,500.00
Revenue Account		20,671.13	-
Others		377.50	
Total Recurrent Assets (A)		7,303,292.72	12,811,885.43
Non-Current Assets			
Total Investments (B)	2	40,748,315.89	40,748,315.89
	3	40,740,515.05	+0,7+0,913.03
- Advances			
Retained Balance		-	
Stabilization		479,584,184.18	447,017,063.77
Impersonal (Others)		14,405,010.00	14,405,010.00
Personal		5,939,131.20	5,939,131.20
Total Non-Current Assets (C)		499,928,325.38	467,361,204.97
Balance of Liabilities Over Assets (D)		1,784,819,123.71	1,325,802,684.28
Total Assets (D= A+B+C+D)		2,332,799,057.70	1,805,975,774.68
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>	<u>3</u>		
Government		95,699,961.68	89,819,451.48
Others 1		97,418,185.36	75,953,933.84
Others 2		2,139,680,910.66	1,680,950,705.25
Total Deposits (E)		2,332,799,057.70	1,846,724,090.57
Balance of Assets Over Liabilities (F)			0.00
Total Liabilities (G= D+E+F)		2,332,799,057.70	1,846,724,090.57

STATEMENT NO. 3 DAMBATTA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen tary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of						
1,529,180,077.62	Statutory Allocation		1,258,801,160.80	2,168,434,709.55		2,168,434,709.55	909,633,548.75
457,433,297.05	Local Govt Share of VAT		528,835,933.29	350,000,000.00		350,000,000.00	(178,835,933.29)
67,424,036.97	Other Federally Allocated Revenue	<u>1</u>	184,092,444.92	235,188,367.07	,	235,188,367.07	51,095,922.15
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts			-		-	0.00
-	Tax Revenue		682,000.00	-		-	(682,000.00)
3,703,728.60	Non Tax Revenue		2,543,896.61	67,299,994.13		67,299,994.13	64,756,097.52
3,465,900.00	Investment Income		3,323,000.00	9,000,000.00		9,000,000.00	5,677,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		_	-		_	0.00
-	Aids & Grants		-	-		-	0.00
_	Domestic Loans/Borrowings		84,253,765.80	342,000,000.00		342,000,000.00	257,746,234.20
	Extraordinary Items						0.00
	Prepayments/Arrears of Revenue						0.00
2 061 207 040 24			2 062 522 201 42	2 240 022 070 75		2 240 022 070 75	
2,061,207,040.24	Total Revenue (A)		2,062,532,201.42	3,240,923,070.75		3,240,923,070.75	1,178,390,869.33
	LESS EXPENDITURE:						
658,142,454.21	Salaries & Wages		722,550,718.91	909,779,513.68		909,779,513.68	187,228,794.77
29,156,984.45	Social Benefits		37,685,998.20	50,500,000.00		50,500,000.00	12,814,001.80
278,948,882.65	Overhead Cost		349,615,573.49	644,451,922.00		644,451,922.00	294,836,348.51
998,537,550.96	Grants & Contributions		1,156,899,829.77	1,159,386,437.09		1,159,386,437.09	2,486,607.32
-	Subsidies General		-	-	. 0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
1,964,785,872.27	Total Expenditure (B)		2,309,270,252.46	2,764,117,872.77	-	2,764,117,872.77	454,847,620.31
96,421,167.97	Operating Balance: (A - B)		(246,738,051.04)	476,805,197.98		476,805,197.98	723,543,249.02
96,421,167.97	Transfer to Capítal Development Fund		(246,738,051.04)				

STATEMENT NO. 4 DAMBATTAI LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement	Performa
Actual 2019 (=N=)		NUTES	Actual 2020	i inai Buuget 2020	Ginginai buuget	ary Budget 2020	nce on Budget (%)
(117,694,598.72)	Opening Balance 1/1/2020		12,811,885.43				-
	Add: Revenue						-
96,421,167.97	Transfer from Capital Development Fund		(246,738,051.04)				0%
0	Infrastructural Development Loan		0	_	0	0	0%
0	Commercial Agriculture Credit Scheme		0	_	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	_	0	0	0%
0	Aids & Grants		0	-	C	0	0%
(21,273,430.75)	Total Revenue		(233,926,165.61)	_	-	-	0%
							-
	Less: Capital Expenditure			1			-
80,843,272.75	Fixed Assets Purchased		2,000,000.00	87,600,000.00	87,600,000.00		2%
208,831,964.18	Construction / Provision		148,870,376.37	875,280,212.21	875,280,212.21		17%
91,862,797.18	Rehabilitation / Repairs		61,408,012.02	228,000,000.00	228,000,000.00		27%
1,549,223.78	Preservation of the Environment			11,000,000.00	11,000,000.00		0%
383,087,257.89	Sub-total		212,278,388.39	1,201,880,212.21	1,201,880,212.21		18%
							-
	Capital Expenditure from Aids & Grants		0	_	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	C	0	0%
	Sub-total		-	-	-	-	0%
							-
383,087,257.89	Total Capital Expenditure for the year		212,278,388.39	1,201,880,212.21	1,201,880,212.21		18%
	,				_,,,,,		
							-
(404,360,688.64)	Closing Balance		(446,204,554.00)	(1,201,880,212.21)	(1,201,880,212.21)	0.00	(0.18)

SCHEDULE OF INVESTMENTS DAMBATTA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
2	UNITY BANK	1,150,389.00
3	URBAN DEVELOPMENT BANK	500,000.00
4	JAIZ BANK PLC	477,272.73
5	DALA BUILDING SOCIETY	2,300,000.00
6	SALES RECOVER	170,184.04
	TOTAL INVESTMENTS	40,748,310.89

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: that have

TREASURER

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE

TREASURER, DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Dawakin Kudu Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Dawakin Kudu Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
	RECEIPTS		(=N=)	(=N=)
	Local Govt Share of Statutory Allocation		1,353,162,384.63	1,643,809,224.84
	Local Govt Share of VAT	-	546,448,421.71	472,185,982.37
	Other Federally Allocated Revenue	1	195,782,169.70	72,478,222.54
			195,762,109.70	12,410,222.04
	10% State Allocation	-	-	-
, , ,	Other Capital Receipts		-	-
	Tax Revenue		6,230,000.00	2,493,660.00
, , ,	Non Tax Revenue	-	5,806,464.21	2,732,661.25
, , ,	nvestment Income		6,730,000.00	778,700.00
	nterest Earned		-	-
	Refund and Re-imbursement		-	-
	Aids & Grants		-	-
342,000,000.00 E	Domestic Loans/Borrowings		84,258,704.74	-
5,000,000.00 E	Extraordinary Items		50,000.00	-
- F	Prepayments/Arrears of Revenue		-	-
5,699,107,663.70 T	Total Receipts from Operating Activities (A)		2,198,468,144.99	2,194,478,451.00
	· · · · · ·		· · · · ·	
F	PAYMENTS:			
	Salaries & Wages		1,706,676,262.58	1,600,395,380.12
	Social Benefits		40,909,090.92	39,702,777.11
· · · · ·	Overhead Cost		430,262,411.55	337,509,419.96
	Grants & Contributions		117,266,852.26	113,012,300.50
· · · · · ·	Subsidies General		117,200,002.20	110,012,000.00
	Domestic Interest/Discount		40 510 100 00	-
	Transfer to other Fund	-	42,518,132.09	-
			-	-
2,791,847,382.17 T	Total Outflow from Operating Activities (B)		2,337,632,749.40	2,090,619,877.69
			(400 404 004 44)	400.050.570.04
N	Net Cashflow From Operating Activities C = (A-B)		(139,164,604.41)	103,858,573.31
	CASH OUTFLOW FROM INVESTING ACTIVITIES	-		
	Fixed Assets Purchased		98,751,784.76	12,309,665.33
	Construction / Provision		188,567,153.99	33,621,777.84
	Rehabilitation / Repairs		69,606,777.25	2,609,031.60
20,000,000.00 F	Preservation of the Environment		-	-
2,892,500,000.00 T	Total Capital Expenditure = D		356,925,716.00	48,540,474.77
N	Net Cash Flow from Investing Activities E = (C-D)		(496,090,320.41)	55,318,098.54
				•
C	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
	Total Expenditure from Financing Activities = F		_	-
N	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	ncrease/decrease in other Cash Assets		(484,634,969.75)	
	ncrease/decrease in other Liability			
l Ir	no ouco, addition of the Elability			
II				1
	Total Movement in other cash equivelent account = G		(484,634,969,75)	-
Т	Total Movement in other cash equivelent account = G		(484,634,969.75) (484,634,969,75)	-
T	Total Expenditure from Financing Activities = G		(484,634,969.75)	55 318 008 54
T				- - 55,318,098.54
T T N	Total Expenditure from Financing Activities = G Net Cash Flow from all Activities G = (E-F)		(484,634,969.75) (11,455,350.66)	1
T T N	Total Expenditure from Financing Activities = G		(484,634,969.75)	- 55,318,098.54 (420,840,280.01) (365,522,181.47)

STATEMENT NO. 2 DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	
Main Account		252,401.06	10,935,605.71
Project Account		_	69,338.62
Revenue Account		(580,224.87)	123,791.92
Others		1,423.27	213.87
Total Recurrent Assets (A)		(326,400.54)	11,128,950.12
Non-Current Assets			
Total Investments (B)	<u>2</u>	48,633,070.33	48,633,070.33
	<u>3</u>		
Advances			
Retained Balance		-	-
Stabilization		570,342,614.06	570,342,614.06
Impersonal (Others)		-	23,238,156.00
Personal		-	12,813,824.48
Total Non-Current Assets (C)		570,342,614.06	606,394,594.54
Balance of Liabilities Over Assets (D)		861,612,501.88	365,522,181.47
Total Assets (D= A+B+C+D)		1,480,261,785.73	1,031,678,796.46
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		99,663,834.99	73,736,725.19
Others 1		115,316,098.72	114,279,336.12
Others 2		1,265,281,852.02	843,662,735.15
Total Deposits (E)		1,480,261,785.73	1,031,678,796.46
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		1,480,261,785.73	1,031,678,796.46

STATEMENT NO. 3 DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Duesterre Veen	Description	Natas	A stual 2020	Final Dudget	C	Original	Marianas
Previous Year	Description	Notes	Actual 2020	Final Budget	Supplem entary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of						
1,643,809,224.84	Statutory Allocation		1,353,162,384.63	2,609,921,019.00		2,609,921,019.00	1,256,758,634.37
472,185,982.37	Local Govt Share of VAT Other Federally Allocated		546,448,421.71	1,271,952,953.61		1,271,952,953.61	725,504,531.90
72,478,222.54	Revenue	<u>1</u>	195,782,169.70	481,333,691.09		481,333,691.09	285,551,521.39
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	800,000,000.00		800,000,000.00	800,000,000.00
2,493,660.00	Tax Revenue		6,230,000.00	18,000,000.00		18,000,000.00	11,770,000.00
2,732,661.25	Non Tax Revenue		5,806,464.21	82,900,000.00		82,900,000.00	77,093,535.79
778,700.00	Investment Income		6,730,000.00	19,000,000.00		19,000,000.00	12,270,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		84,258,704.74	342,000,000.00		342,000,000.00	257,741,295.26
-	Extraordinary Items		50,000.00	5,000,000.00		5,000,000.00	4,950,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,194,478,451.00	Total Revenue (A)		2,198,468,144.99	5,699,107,663.70	-	5,699,107,663.70	3,500,639,518.71
	LESS EXPENDITURE:						
1,600,395,380.12	Salaries & Wages		1,706,676,262.58	1,878,342,382.17		1,878,342,382.17	171,666,119.59
39,702,777.11	Social Benefits		40,909,090.92	44,900,000.00		44,900,000.00	3,990,909.08
337,509,419.96	Overhead Cost		430,262,411.55	741,605,000.00		741,605,000.00	311,342,588.45
113,012,300.50	Grants & Contributions		117,266,852.26	127,000,000.00		127,000,000.00	9,733,147.74
	Subsidies General				0	0	0.00
-	Domestic Interest/Discount		42,518,132.09		0	0	(42,518,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
2,090,619,877.69	Total Expenditure (B)		2,337,632,749.40	2,791,847,382.17	-	2,791,847,382.17	454,214,632.77
103,858,573.31	Operating Balance: (A - B)		(139,164,604.41)	2,907,260,281.53		2,907,260,281.53	3,046,424,885.94
103,858,573.31	Transfer to Capítal Development Fund		(139,164,604.41)			I	

STATEMENT NO. 4 DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL PITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DE

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	ntary	Performan ce on Budget (%)
(265,077,431.74)	Opening Balance 1/1/2020		11,128,950.12				-
	Add: Revenue						-
103,858,573.31	Transfer from Capítal Development Fund		(139,164,604.41)				0%
0	Infrastructural Development Loan		0		0	0	0%
0	Commercial Agriculture Credit Scheme		0		0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	_	0	0	0%
(161,218,858.43)	Total Revenue		(128,035,654.29)	-	-	-	0%
							-
	Less: Capital Expenditure						-
12,309,665.33	Fixed Assets Purchased		98,751,784.76	367,000,000.00	367,000,000.00		27%
33,621,777.84	Construction / Provision		188,567,153.99	1,413,500,000.00	1,413,500,000.00		13%
2,609,031.60	Rehabilitation / Repairs		69,606,777.25	1,092,000,000.00	1,092,000,000.00		6%
-	Preservation of the Environment		-	20,000,000.00	20,000,000.00		0%
48,540,474.77	Sub-total		356,925,716.00	2,892,500,000.00	2,892,500,000.00	-	12%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-		-	0%
							-
48,540,474.77	Total Capital Expenditure for the year		356,925,716.00	2,892,500,000.00	2,892,500,000.00	-	12%
							-
(209,759,333.20)	Closing Balance		(484,961,370.29)	(2,892,500,000.00)	(2.892.500.000.00)	0.00	(0.12)

SCHEDULE OF INVESTMENTS DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVERLENGN INVESTIMENT	36,150,465.12
2	UNITY BANK PLC	1,150,389.00
3	URBAN DEVELOPMENT BANK	500,000.00
4	JAIZ BANK PLC	715,908.00
5	DALA BUILDING SOCIETY	2,300,000.00
6	LAFARANCE WAPCO	7,705,580.53
7	FIDELITY BANK PLC	110,727.68
	TOTAL INVESTMENTS	48,633,070.33

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> Flow from Operation Activities (a-b).

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Dawakin Tofa Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Dawakin Tofa Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET		Notes	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,175,498,208.00	Local Govt Share of Statutory Allocation		1,362,639,550.61	1,655,321,998.95
519,583,131.60	Local Govt Share of VAT		567,719,005.91	491,227,879.05
398,830,020.00	Other Federally Allocated Revenue	<u>1</u>	198,785,685.24	72,985,839.45
30,000,000.00	10% State Allocation	<u> </u>		-
340,400,000.00	Other Capital Receipts			_
17,500,000.00	Tax Revenue		5,230,000.00	15,261,000.00
84,194,000.00	Non Tax Revenue		14,380,500.00	10,393,743.95
68,000,000.00	Investment Income		20,743,000.00	19,544,000.00
	Interest Earned			-
	Refund and Re-imbursement			
5,000,000.00	Aids & Grants			
341,000,000.00	Domestic Loans/Borrowings		84,313,909.72	-
6,500,000.00	Extraordinary Items		04,313,909.72	-
100,000.00	Prepayments/Arrears of Revenue		-	-
			2 252 044 654 40	2 264 724 464 40
3,986,605,359.60	Total Receipts from Operating Activities (A)		2,253,811,651.48	2,264,734,461.40
	DAVAGNTO.			
	PAYMENTS:		4 964 900 700 04	625 200 024 02
1,411,507,485.00	Salaries & Wages		1,361,899,790.64	635,390,831.60
90,610,502.00	Social Benefits		40,969,090.92	56,408,025.38
806,800,000.00	Overhead Cost		128,879,598.56	467,798,657.18
61,000,000.00	Grants & Contributions		25,044,032.26	810,277,512.32
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,133.09	-
-	Transfer to other Fund		-	-
2,369,917,987.00	Total Outflow from Operating Activities (B)		1,599,310,645.47	1,969,875,026.48
	Net Cashflow From Operating Activities C = (A-B)		654,501,006.01	294,859,434.92
	CASH OUTFLOW FROM INVESTING ACTIVITIES			00.005.000.00
322,000,000.00	Fixed Assets Purchased		140,859,840.00	29,235,000.00
670,111,245.92	Construction / Provision		227,622,998.25	95,447,034.18
107,500,000.00	Rehabilitation / Repairs		36,419,254.00	61,578,152.00
25,000,000.00	Preservation of the Environment		9,340,000.00	-
1,124,611,245.92	Total Capital Expenditure = D		414,242,092.25	186,260,186.18
	Net Cash Flow from Investing Activities E = (C-D)		240,258,913.76	108,599,248.74
		1		
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
•	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		250 552 002 02	
	Increase/decrease in other Cash Assets		250,552,893.03	
	Increase/decrease in other Liability			
	Total Movement in other cash equivelent account = G		250,552,893.03	_
	Total Expenditure from Financing Activities = G		250,552,893.03	•
	Net Cash Flow from all Activities G = (E-F)		(10,293,979.27)	108,599,248.74
	net vasit i tow itom an Activities 0 - (E-F)		(10,233,313.21)	100,333,240.14
	Cash & Its Equivalent as at 1/1/2020 - U		25,720,828.01	855,562,656.84
	Cash & Its Equivalent as at 1/1/2020 = H Cash & Its Equivalent as at 31/12/2020 = (G+H)		15,426,848.74	
	Gasii & its Equivalent as at 31/12/2020 - (GTT)		13,420,040./4	964,161,905.58

STATEMENT NO. 2 DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	-
Main Account		15,340,043.64	24,760,480.81
Project Account		-	-
Revenue Account		71,038.45	960,347.20
Others		15,766.65	-
Total Recurrent Assets (A)		15,426,848.74	25,720,828.01
Non-Current Assets			
Total Investments (B)	2	45,535,804.72	45,535,804.72
_	<u>3</u>		
Advances			
Retained Balance		323,553,602.32	566,683,350.39
Stabilization		636,001,394.02	636,001,394.02
Impersonal (Others)		127,113,462.00	127,113,462.00
Personal		-	607,779.43
Total Non-Current Assets (C)		1,086,668,458.34	1,330,405,985.84
Balance of Liabilities Over Assets (D)			
Total Assets (D= A+B+C+D)		1,147,631,111.80	1,401,662,618.57
LIABILITIES		I_	
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)			
DEPOSITS	<u>3</u>		
Government		160,705,401.18	158,632,379.25
Others 1		283,610,677.34	25,468,991.09
Others 2			253,399,342.65
Total Deposits (E)		444,316,078.52	437,500,712.99
Balance of Assets Over Liabilities (F)		703,315,033.28	964,161,905.58
Total Liabilities (G= D+E+F)		1,147,631,111.80	1,401,662,618.57

STATEMENT NO. 3

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen	Original	Variance on
Actual 2019 (=N=)				-	tary Budget	Rudgot	Final Budget
Actual 2015 (-N-)					Buuget	Budget	Final Duuget
	REVENUE:						
1,655,321,998.95	Local Govt Share of Statutory Allocation		1,362,639,550.61	2,175,498,208.00		2,175,498,208.00	812,858,657.39
491,227,879.05	Local Govt Share of VAT		567,719,005.91	519,583,131.60		519,583,131.60	(48,135,874.31)
72,985,839.45	Other Federally Allocated Revenue	<u>1</u>	198,785,685.24	398,830,020.00		398,830,020.00	200,044,334.76
72,989,899.49	10% State Allocation		198,785,085.24			30,000,000.00	
-				30,000,000.00			30,000,000.00
-	Other Capital Receipts		-	340,400,000.00		340,400,000.00	340,400,000.00
15,261,000.00	Tax Revenue		5,230,000.00	17,500,000.00		17,500,000.00	12,270,000.00
10,393,743.95	Non Tax Revenue		14,380,500.00	84,194,000.00		84,194,000.00	69,813,500.00
19,544,000.00	Investment Income		20,743,000.00	68,000,000.00		68,000,000.00	47,257,000.00
-	Interest Earned Refund and Re-		-	-		-	0.00
-	imbursement		-	-		-	0.00
-	Aids & Grants		_	5,000,000.00		5,000,000.00	5,000,000.00
-	Domestic Loans/Borrowings		84,313,909.72	341,000,000.00		341,000,000.00	256,686,090.28
-	Extraordinary Items		-	6,500,000.00		6,500,000.00	6,500,000.00
-	Prepayments/Arrears of Revenue		_	100,000.00		100,000.00	100,000.00
2,264,734,461.40	Total Revenue (A)		2,253,811,651.48	3,986,605,359.60	_	3,986,605,359.60	1,732,793,708.12
	LESS EXPENDITURE:						
635,390,831.60	Salaries & Wages		1,361,899,790.64	1,411,507,485.00		1,411,507,485.00	49,607,694.36
56,408,025.38	Social Benefits		40,969,090.92	90,610,502.00		90,610,502.00	49,641,411.08
467,798,657.18	Overhead Cost		128,879,598.56	806,800,000.00		806,800,000.00	677,920,401.44
810,277,512.32	Grants & Contributions		25,044,032.26	61,000,000.00		61,000,000.00	35,955,967.74
-	Subsidies General		_	-	0	О	0.00
_	Domestic Interest/Discount		42,518,133.09	-	0	0	(42,518,133.09)
_	Transfer to other Fund		,,	-	0	0	0.00
1 060 975 036 40	Total Expenditure (B)		1 600 210 645 47	2 260 017 007 00		2 260 017 007 00	
1,969,875,026.48			1,599,310,645.47	2,369,917,987.00		2,369,917,987.00	770,607,341.53
294,859,434.92	Operating Balance: (A - B)		654,501,006.01	1,616,687,372.60	-	1,616,687,372.60	962,186,366.59
	Transfer to Capítal						
294,859,434.92	Development Fund		654,501,006.01				

STATEMENT NO. 4 DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	entary	Performan ce on Budget (%)
309,477,021.70	Opening Balance 1/1/2020		25,720,828.01				-
	Add: Revenue						-
	Transfer from Capital						09/
294,859,434.92	Development Fund		654,501,006.01				0%
	Infrastructural						0%
0	Development Loan Commercial Agriculture		0	-	0	0	
0	Credit Scheme		0	-	0	0	0%
	Small And Medium Scale						0%
0	Enterprises Loan		0	_	0	0	0%
0	Aids & Grants		0	-	0	0	0%
604,336,456.62	Total Revenue		680,221,834.02	-		-	0%
							_
	Less: Capital Expenditure						
29,235,000.00	Fixed Assets Purchased		140,859,840.00	322,000,000.00	322,000,000.00		44%
95,447,034.18	Construction / Provision		227,622,998.25	670,111,245.92	670,111,245.92		34%
61,578,152.00	Rehabilitation / Repairs		36,419,254.00	107,500,000.00	107,500,000.00		34%
	Preservation of the Environment		9,340,000.00	25,000,000.00	25,000,000.00		0%
186,260,186.18	Sub-total		414,242,092.25	1,124,611,245.92	1,124,611,245.92	-	37%
							_
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total		-	-	-	-	0%
196 260 196 19	Total Capital Expenditure for the		414 242 002 25	1 124 611 245 92	1 124 611 245 92		37%
186,260,186.18	year		414,242,092.25	1,124,611,245.92	1,124,611,245.92		
418,076,270.44	Closing Balance		265,979,741.77	(1,124,611,245.92)	(1,124,611,245.92)	0.00	- (0.37)

SCHEDULE OF INVESTMENTS DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK PLC	715,908.00
4	DALA BUILDING SOCIETY	2,300,000.00
5	LAFARGE WAPCO	473,619.05
6	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
7	LAFARGE WAPCO	4,134,695.87
8	FIDELITY BANK	110,727.68
	TOTAL	45,535,804.72

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

DOGUWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

asur

TREASURER

SIGNATURE:

..... LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, DOGUWA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF DOGUWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Doguwa Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Doguwa Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 DOGUWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

L				
ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2020	CASITI LOWST KOW OF ERATING ACTIVITIES	NULES	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,718,802,318.00	Local Govt Share of Statutory Allocation		1,262,978,538.94	1,534,254,718.17
1,223,484,492.00	Local Govt Share of VAT		475,484,447.64	409,344,166.62
939,188,704.00	Other Federally Allocated Revenue	<u>1</u>	179,531,885.06	67,647,786.13
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
470,000.00	Tax Revenue		240,500.00	-
106,937,500.00	Non Tax Revenue		17,343,302.35	1,487,955.00
3,150,000.00	Investment Income		375,670.00	2,669,063.00
50,000.00	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
10,000,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		84,255,882.95	-
2,000,000.00	Extraordinary Items		5,750,000.00	-
-	Prepayments/Arrears of Revenue		-	-
5,415,083,014.00	Total Receipts from Operating Activities (A)		2,025,960,226.94	2,015,403,688.92
	PAYMENTS:			
1,307,716,466.00	Salaries & Wages		1,070,712,766.85	997,165,708.45
50,500,000.00	Social Benefits		44,218,181.83	40,501,948.72
697,604,179.00	Overhead Cost		495,396,621.78	214,612,209.34
98,000,000.00	Grants & Contributions		106,062,168.62	41,550,018.17
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		-	-
2,153,820,645.00	Total Outflow from Operating Activities (B)		1,758,907,871.17	1,293,829,884.68
	Net Cashflow From Operating Activities C = (A-B)		267,052,355.77	721,573,804.24
	Net Casillow From Operating Activities C – (A-D)		207,032,355.77	121,513,004.24
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
178,600,000.00	Fixed Assets Purchased		3,500,000.00	_
2,259,500,000.00	Construction / Provision		167,640,409.86	2,450,000.00
511,130,000.00	Rehabilitation / Repairs		106,780,531.79	70,874,989.63
112,000,000.00	Preservation of the Environment		-	-
3,061,230,000.00	Total Capital Expenditure = D		277,920,941.65	73,324,989.63
0,001,200,000100			211,020,041100	10,024,000100
	Net Cash Flow from Investing Activities E = (C-D)		(10,868,585.88)	648,248,814.61
				, ,
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		93,847,280.16	
	Increase/decrease in other Liability			
	Total Movement in other cash equivelent account = G		93,847,280.16	
	Total Expenditure from Financing Activities =F+ G		93,847,280.16	-
	Net Cash Flow from all Activities G = (E-F-G)		(104,715,866.04)	648,248,814.61
	Cash & Its Equivalent as at 1/1/2020 = H		111,154,268.61	2,621,847,999.00
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		6,438,402.57	3,270,096,813.61

STATEMENT NO. 2

DOGUWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
<u>ASSETS</u>			
Current Assets			
Cash			-
Main Account		6,435,164.32	21,645,823.52
Project Account			49,858.03
Revenue Account		725.75	4,049.20
Others		2,512.50	89,454,537.86
Total Recurrent Assets (A)		6,438,402.57	111,154,268.61
Non-Current Assets			
Total Investments (B)	<u>2</u>	51,804,254.80	51,804,254.80
	<u>3</u>		
Advances			
Retained Balance		2,685,811,635.55	2,592,591,283.18
Stabilization		628,700,391.53	628,700,391.53
Impersonal (Others)		25,189,107.00	18,189,107.00
Personal		-	-
Total Non-Current Assets (C)		3,339,701,134.08	3,239,480,781.71
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		3,397,943,791.45	3,402,439,305.12
LIABILITIES	_		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>	<u>3</u>		
Government		85,424,213.29	80,825,202.02
Others 1		24,877,517.87	23,103,456.93
Others 2		28,413,832.56	28,413,832.56
Total Deposits (E)		138,715,563.72	132,342,491.51
Balance of Assets Over Liabilities (F)		3,259,228,227.73	3,270,096,813.61
Total Liabilities (G= D+E+F)		3,397,943,791.45	3,402,439,305.12

STATEMENT NO. 3

DOGUWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Suppleme	Original	Variance on
Actual 2019 (=N=)					ntary Budget	Budget	Final Budget
						_	
	REVENUE: Local Govt Share of						
1,534,254,718.17	Statutory Allocation		1,262,978,538.94	2,718,802,318.00		2,718,802,318.00	1,455,823,779.00
409,344,166.62	Local Govt Share of VAT		475,484,447.64	1,223,484,492.00		1,223,484,492.00	748,000,044.3
	Other Federally Allocated	<u>1</u>					
67,647,786.13	Revenue	-	179,531,885.06	939,188,704.00		939,188,704.00	759,656,818.94
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		_	-		-	0.0
-	Tax Revenue		240,500.00	470,000.00		470,000.00	229,500.0
1,487,955.00	Non Tax Revenue		17,343,302.35	106,937,500.00		106,937,500.00	89,594,197.6
2,669,063.00	Investment Income		375,670.00	3,150,000.00		3,150,000.00	2,774,330.0
_	Interest Earned			50,000.00		50,000.00	50,000.00
	Refund and Re-			30,000.00		50,000.00	
-	imbursement		-			-	0.0
-	Aids & Grants		_	10,000,000.00		10,000,000.00	10,000,000.0
-	Domestic Loans/Borrowings		84,255,882.95	342,000,000.00		342,000,000.00	257,744,117.0
-	Extraordinary Items		5,750,000.00	2,000,000.00		2,000,000.00	-3,750,000.0
-	Prepayments/Arrears of Revenue		-	-		-	0.0
2,015,403,688.92	Total Revenue (A)		2,025,960,226.94	5,415,083,014.00	-	5,415,083,014.00	3,389,122,787.0
· · ·							
	LESS EXPENDITURE:						
997,165,708.45	Salaries & Wages		1,070,712,766.85	1,307,716,466.00		1,307,716,466.00	237,003,699.1
40,501,948.72	Social Benefits		44,218,181.83	50,500,000.00		50,500,000.00	6,281,818.1
214,612,209.34	Overhead Cost		495,396,621.78	697,604,179.00		697,604,179.00	202,207,557.2
41,550,018.17	Grants & Contributions		106,062,168.62	98,000,000.00		98,000,000.00	-8,062,168.6
41,330,010.17	Subsidies General		100,002,100.02			50,000,000.00	
-	Domestic Interest/Discount		-	-	0	0	0.0
-			42,518,132.09		0	0	-42,518,132.0
-	Transfer to other Fund		-	-	0	0	0.0
1,293,829,884.68	Total Expenditure (B)		1,758,907,871.17	2,153,820,645.00	-	2,153,820,645.00	394,912,773.8
721,573,804.24	Operating Balance: (A - B)		267,052,355.77	3,261,262,369.00	-	3,261,262,369.00	2,994,210,013.2
721,573,804.24	Transfer to Capital Development Fund		267,052,355.77				

STATEMENT NO. 4 DOGUWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

- • • •		NOTES	A 1 1 2 2 2 2	5. 10 1 10000	<u></u>		
Previous Year		NOTES	Actual 2020	Final Budget 2020	Original Budget		Performance
Actual 2019 (=N=)						entary	on Budget
						Budget 2020	(%)
	Opening Balance					2020	
694,219,819.91	1/1/2020		111,154,268.61				_
094,219,019.91	1/1/2020		111,134,200.01				
	Add: Revenue						-
	Transfer from Capital						00/
721,573,804.24	Development Fund		267,052,355.77				0%
	Infrastructural						0%
0	Development Loan		0	-	С	0	0%
	Commercial						
	Agriculture Credit						0%
0	Scheme Small And Medium		0		С	0	
	Small And Medium Scale Enterprises						0%
0	Scale Enterprises		0		C		0%
U	LUan		U]			
0	Aids & Grants		0	-	C	0	0%
							00/
1,415,793,624.15	Total Revenue		378,206,624.38	-	-		0%
Í							-
	Less: Capital						
	Expenditure	I					-
_	Fixed Assets Purchased		3,500,000.00	178,600,000.00	178,600,000.00		2%
_	Construction /		3,300,000.00	178,000,000.00	178,000,000.00		
2,450,000.00	-		167,640,409.86	2,259,500,000.00	2,259,500,000.00		7%
	Rehabilitation /			_,,	_,,		0 4 0 /
70,874,989.63	Repairs		106,780,531.79	511,130,000.00	511,130,000.00		21%
	Preservation of the						0%
-	Environment		-	112,000,000.00	112,000,000.00		070
							9%
73,324,989.63	Sub-total		277,920,941.65	3,061,230,000.00	3,061,230,000.00	-	
	Capital Expenditure						-
	from Aids & Grants		0	_	C	0	0%
	Repayment of						00/
-	Borrowings/Sure-P		0	-	C	0	0%
							0%
-	Sub-total		-	-	•		070
	Total Capital			[-
	Expenditure for the						9%
73,324,989.63	-		277,920,941.65	3,061,230,000.00	3,061,230,000.00		J / U
, ,	•		,	_,,	-,,,,,		
							-
1,342,468,634.52	Closing Balance		100,285,682.73	-3,061,230,000.00	-3,061,230,000.00	0.00	-0.09

SCHEDULE OF INVESTMENTS DOGUWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGN INVESTIMENT	36,150,460.12
2	UNITY BANK	1,150,389.00
3	URBAN DEVELOPMENT BANK	500,000.00
4	JAIZ BANK	715,908.00
5	DALA BUILDING SOCIETY	2,300,000.00
6	LAFARGE WAFCO	10,876,770.00
7	FIDELITY BANK	110,727.68
	TOTAL INVESTMENTS	51,804,254.80

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

FAGGE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

TREASURER

...... LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, FAGGE LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF FAGGE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Fagge Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Fagge Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 FAGGE LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET				
	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2020			YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
1.959.000.000.00	Local Govt Share of Statutory Allocation		1,237,319,754.36	1,503,084,662.57
728,410,000.00	Local Govt Share of VAT		519,960,408.28	449,693,239.45
1,162,054,808.16		- 1	180,974,786.19	66,273,447.68
	Other Federally Allocated Revenue	_ 1	100,974,700.19	00,273,447.00
69,000,000.00	10% State Allocation		-	-
150,000,000.00	Other Capital Receipts		-	-
114,000,000.00	Tax Revenue		16,805,000.00	17,493,000.00
162,398,469.44	Non Tax Revenue		45,005,833.19	42,101,672.71
80,000,000.00	Investment Income		32,085,000.00	38,822,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
-	Aids & Grants		3,100,000.00	-
-	Domestic Loans/Borrowings		93,563,783.52	-
15,000,000.00	Extraordinary Items		-	-
550,000.00	Prepayments/Arrears of Revenue		51,500.00	-
4,440,413,277.60	Total Receipts from Operating Activities (A)		2,128,866,065.54	2,117,468,022.41
	· · · · · · · · · · · · · · · · · · ·	-11	· · · · ·	· · ·
	PAYMENTS:			
2,256,810,188.78	Salaries & Wages		2,202,256,733.54	1,995,752,998.54
92,668,216.00	Social Benefits		85,846,464.38	85,846,464.38
957,950,000.00	Overhead Cost		282,757,571.61	335,934,018.68
239,858,000.00	Grants & Contributions		189,214,252.30	328,435,371.07
203,000,000.00	Subsidies General		100,214,202.00	020,400,011.01
	Domestic Interest/Discount		42,518,132.07	-
-	Transfer to other Fund		42,310,132.07	-
3,547,286,404.78	Total Outflow from Operating Activities (B)		2,802,593,153.90	2,745,968,852.67
5,547,200,404.76	Total Outlow Iroll Operating Activities (B)		2,002,353,133.50	2,143,500,032.01
	Net Ceehflow From Operating Activities C = (A B)		(672 727 000 26)	(629 500 920 26)
	Net Cashflow From Operating Activities C = (A-B)		(673,727,088.36)	(628,500,830.26)
00.450.000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES		0.000.000.00	
80,150,000.00	Fixed Assets Purchased		8,000,000.00	15,717,747.50
688,238,777.60	Construction / Provision		237,766,589.92	15,530,597.07
187,000,000.00	Rehabilitation / Repairs		237,766,589.92 23,500,000.00	23,789,244.96
187,000,000.00 21,500,000.00	Rehabilitation / Repairs Preservation of the Environment		23,500,000.00	23,789,244.96 24,256,080.45
187,000,000.00	Rehabilitation / Repairs		, ,	23,789,244.96
187,000,000.00 21,500,000.00	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D		23,500,000.00 - 269,266,589.92	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00	Rehabilitation / Repairs Preservation of the Environment		23,500,000.00	23,789,244.96 24,256,080.45
187,000,000.00 21,500,000.00	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D		23,500,000.00 - 269,266,589.92	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D		23,500,000.00 - 269,266,589.92	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)		23,500,000.00 - 269,266,589.92	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES		23,500,000.00 - 269,266,589.92	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings		23,500,000.00 - 269,266,589.92	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00 976,888,777.60	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F		23,500,000.00 - 269,266,589.92	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00 976,888,777.60	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT		23,500,000.00 - 269,266,589.92	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00 976,888,777.60	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		23,500,000.00 - 269,266,589.92 (942,993,678.28) -	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00 976,888,777.60	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets		23,500,000.00 - 269,266,589.92	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00 976,888,777.60	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability		23,500,000.00 - 269,266,589.92 (942,993,678.28) - - (932,269,894.79)	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00 976,888,777.60	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		23,500,000.00 - 269,266,589.92 (942,993,678.28) - (932,269,894.79) (932,269,894.79)	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00 976,888,777.60	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities =F+ G		23,500,000.00 - 269,266,589.92 (942,993,678.28) - (932,269,894.79) (932,269,894.79) (932,269,894.79)	23,789,244.96 24,256,080.45 79,293,669.98 (707,794,500.24) -
187,000,000.00 21,500,000.00 976,888,777.60	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		23,500,000.00 - 269,266,589.92 (942,993,678.28) - (932,269,894.79) (932,269,894.79)	23,789,244.96 24,256,080.45 79,293,669.98
187,000,000.00 21,500,000.00 976,888,777.60	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Expenditure from Financing Activities =F+G Net Cash Flow from all Activities G = (E-F-G)		23,500,000.00 - 269,266,589.92 (942,993,678.28) - (932,269,894.79) (932,269,894.79) (932,269,894.79) (10,723,783.49)	23,789,244.96 24,256,080.45 79,293,669.98 (707,794,500.24) - - - (707,794,500.24)
187,000,000.00 21,500,000.00 976,888,777.60	Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities =F+ G		23,500,000.00 - 269,266,589.92 (942,993,678.28) - (932,269,894.79) (932,269,894.79) (932,269,894.79)	23,789,244.96 24,256,080.45 79,293,669.98 (707,794,500.24) -

STATEMENT NO. 2 FAGGE LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
<u>ASSETS</u>			
Current Assets			
Cash		3,631.31	
Main Account		15,581,774.86	2,706.86
Project Account		-	88,441.23
Revenue Account		5,528,107.19	31,641,136.01
Others		6,256,774.81	6,361,787.56
Total Recurrent Assets (A)		27,370,288.17	38,094,071.66
Non-Current Assets			
Total Investments (B)	<u>2</u>	47,833,070.33	47,833,070.33
	<u>3</u>		
Advances			
Retained Balance		-	
Stabilization		323,553,193.41	323,553,193.41
Impersonal (Others)		24,930,938.89	9,600,000.00
Personal		-	-
Total Non-Current Assets (C)		348,484,132.30	333,153,193.41
Balance of Liabilities Over Assets (D)		7,670,965,015.95	6,727,971,337.67
Total Assets (D= A+B+C+D)		8,094,652,506.75	7,147,051,673.07
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>	<u>3</u>		
Government		98,685,986.27	61,555,767.14
Others 1		12,499,446.58	11,245,549.30
Others 2		7,983,467,073.90	7,074,250,356.63
Total Deposits (E)		8,094,652,506.75	7,147,051,673.07
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		8,094,652,506.75	7,147,051,673.07

STATEMENT NO. 3 FAGGE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Not	Actual 2020	Final Budget	Supplemen	Original	Variance on
Actual 2019 (=N=)		es			tary Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,503,084,662.57	Statutory Allocation		1,237,319,754.36	1,959,000,000.00		1,959,000,000.00	721,680,245.64
449,693,239.45	Local Govt Share of VAT Other Federally Allocated		519,960,408.28	728,410,000.00		728,410,000.00	208,449,591.72
66,273,447.68	Revenue	<u>1</u>	180,974,786.19	1,162,054,808.16		1,162,054,808.16	981,080,021.9
-	10% State Allocation		_	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	150,000,000.00		150,000,000.00	150,000,000.00
17,493,000.00	Tax Revenue		16,805,000.00	114,000,000.00		114,000,000.00	97,195,000.00
42,101,672.71	Non Tax Revenue		45,005,833.19	162,398,469.44		162,398,469.44	117,392,636.2
38,822,000.00	Investment Income		32,085,000.00	80,000,000.00		80,000,000.00	47,915,000.00
-	Interest Earned		-	-		-	0.00
	Refund and Re-						0.00
-	imbursement		-			-	0.00
-	Aids & Grants Domestic		3,100,000.00			-	-3,100,000.00
-	Loans/Borrowings		93,563,783.52	-		-	-93,563,783.52
-	Extraordinary Items		-	15,000,000.00		15,000,000.00	15,000,000.00
-	Prepayments/Arrears of Revenue		51,500.00	550,000.00		550,000.00	498,500.00
2,117,468,022.41	Total Revenue (A)		2,128,866,065.54	4,440,413,277.60	-	4,440,413,277.60	2,311,547,212.00
	LESS EXPENDITURE:						
1,995,752,998.54	Salaries & Wages		2,202,256,733.54	2,256,810,188.78		2,256,810,188.78	54,553,455.24
85,846,464.38	Social Benefits		85,846,464.38	92,668,216.00		92,668,216.00	6,821,751.62
335,934,018.68	Overhead Cost		282,757,571.61	957,950,000.00		957,950,000.00	675,192,428.39
328,435,371.07	Grants & Contributions		189,214,252.30	239,858,000.00		239,858,000.00	50,643,747.70
-	Subsidies General		_	-	0	о	0.00
_	Domestic Interest/Discount		42,518,132.07	-	0	0	-42,518,132.07
-	Transfer to other Fund			-	0	0	0.00
2,745,968,852.67	Total Expenditure (B)		2,802,593,153.90	3,547,286,404.78	-	3,547,286,404.78	
(628,500,830.26)	Operating Balance: (A - B)		(673,727,088.36)	893,126,872.82	-	893,126,872.82	1,566,853,961.18
(628 500 820 26)	Transfer to Capital Development Fund		(672 727 099 20)				
(628,500,830.26)	pevelopment funa		(673,727,088.36)				

STATEMENT NO. 4 FAGGE LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget		Performance on Budget (%)
(628,500,830.26)	Opening Balance 1/1/2020		38,094,071.66				-
	Add: Revenue						-
	Transfer from Capítal Development Fund		(673,727,088.36)				0%
0	Infrastructural Development Loan		0	-	C	0	0%
0	Commercial Agriculture Credit Scheme		0	_	0	0	0%
O	Small And Medium Scale Enterprises Loan		O	-	C	0	0%
0	Aids & Grants		0	-	0	0	0%
							0%
(628,500,830.26)	Total Revenue		(635,633,016.70)			-	
	Less: Capital Expenditure						-
15,717,747.50			8,000,000.00	80,150,000.00	80,150,000.00		10%
15,530,597.07	Construction / Provision		237,766,589.92	688,238,777.60	688,238,777.60		35%
23,789,244.96	Rehabilitation / Repairs		23,500,000.00	187,000,000.00	187,000,000.00		13%
24,256,080.45	Preservation of the Environment		-	21,500,000.00	21,500,000.00		0%
79,293,669.98	Sub-total		269,266,589.92	976,888,777.60	976,888,777.60	-	28%
	Capital Expenditure from Aids & Grants		Ο	-	0	0	- 0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		_	-	-		0%
							-
79,293,669.98	Total Capital Expenditure for the year		269,266,589.92	976,888,777.60	976,888,777.60	_	28%
							-
-707,794,500.24	Closing Balance		-904,899,606.62	-976,888,777.60	-976,888,777.60	0.00	-0.2

SCHEDULE OF INVESTMENTS FAGGE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANLK PLC	1,150,389.00
2	JAIZ BANK PLC	715,908.00
3	DALA BUILDING SOCIETY	2,000,000.00
4	LAFANCE	7,705,580.53
5	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
6	FIDELITY BANK	110,727.68
	TOTAL INVESTMENTS	47,833,070.33

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

GABASAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

Treasurer SIGNATURE:

TREASURER AS AWA LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: Sleeverly

TREASURER, GABASAWA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF GABASAWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Gabasawa Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Gabasawa Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 GABASAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,023,319,601.80	Local Govt Share of Statutory Allocation		1,292,824,206.95	1,570,510,961.32
417,105,997.00	Local Govt Share of VAT		532,182,169.16	460,047,471.88
179,058,572.00	Other Federally Allocated Revenue	<u>1</u>	188,025,491.69	69,246,382.85
39,000,000.00	10% State Allocation	- -	100,020,401.00	
115,759,807.00	Other Capital Receipts			
400,000.00	Tax Revenue			
76,235,000.00	Non Tax Revenue		2,384,873.75	2,102,776.17
12,000,000.00	Investment Income		250,090.00	239,600.00
12,000,000.00	Interest Earned		230,030.00	200,000.00
	Refund and Re-imbursement			
10,000,000.00	Aids & Grants			-
341,000,000.00	Domestic Loans/Borrowings		112,694,301.93	-
5,000,000.00	Extraordinary Items		112,034,301.33	17,625,000.00
500,000.00	Prepayments/Arrears of Revenue		240,000.00	-
3,219,378,977.80	Total Receipts from Operating Activities (A)		2,128,601,133.48	2,119,772,192.22
5,219,578,977.80	Total Receipts from Operating Activities (A)		2,120,001,133.40	2,119,112,192.22
	PAYMENTS:			
1,626,294,867.83	Salaries & Wages		1,405,173,510.60	1,307,837,211.07
78,698,696.00	Social Benefits		50,943,534.63	50,185,141.69
659,900,000.00	Overhead Cost		417,448,999.65	242,453,920.73
108,000,000.00	Grants & Contributions		77,123,046.64	97,117,178.94
100,000,000.00	Subsidies General		11,123,040.04	37,117,170.34
-	Domestic Interest/Discount			-
	Transfer to other Fund			
2,472,893,563.83	Total Outflow from Operating Activities (B)		1,950,689,091.52	1,697,593,452.43
2,412,000,000.00	Total Outlow Iroll Operating Activities (D)		1,330,003,031.32	1,007,000,402.40
	Net Cashflow From Operating Activities C = (A-B)		177,912,041.96	422,178,739.79
	Net Casiniow I form Operating Activities 0 - (A-D)		177,912,041.90	422,110,135.15
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
96,500,000.00	Fixed Assets Purchased		62,799,704.75	50,491,115.19
582,500,000.00	Construction / Provision		142,400,211.67	90,838,100.78
76,531,024.80	Rehabilitation / Repairs		31,968,517.88	9,076,138.22
55,000,000.00	Preservation of the Environment		17,873,507.64	5,010,100.22
810,531,024.80	Total Capital Expenditure = D		255,041,941.94	150,405,354.19
010,001,024.00			200,041,041.04	100,400,004.10
	Net Cash Flow from Investing Activities E = (C-D)		(77,129,899.98)	271,773,385.60
			(11,123,033.30)	211,113,505.00
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F			
	MOVEMENT IN OTHER CASH EQUIVELENT			
	ACCOUNTS:			
	Increase/decrease in other Cash Assets		(73,789,593.85)	
	Increase/decrease in other Liability		, ,	
	····· /			
	Total Movement in other cash equivelent account = G		(73,789,593.85)	-
	Total Expenditure from Financing Activities =F+ G		(73,789,593.85)	-
	Total Experioritie informationly Activities - F+ G			
	Net Cash Flow from all Activities G = (E-F-G)		(3,340,306.13)	271,773,385.60
			(3,340,306.13)	271,773,385.60
			(3,340,306.13) 7,534,043.95 4,193,737.82	271,773,385.60 709,176,710.46 980,950,096.06

STATEMENT NO. 2 GABASAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

-	т		
Description	Notes	YEAR 2020	YEAR 2019
<u>ASSETS</u>			
Current Assets			
Cash		2,767.69	3,498.31
Main Account		464,858.07	6,564,629.45
Project Account		7,002.18	947,062.52
Revenue Account		113,088.17	7,506.17
Others		3,606,021.71	11,347.50
Total Recurrent Assets (A)		4,193,737.82	7,534,043.95
Non-Current Assets			
Total Investments (B)	<u>2</u>	50,653,870.80	50,653,870.80
	<u>3</u>		
Advances		│	
Retained Balance		582,846,663.30	651,785,338.74
Stabilization		588,793,304.73	588,793,304.73
Impersonal (Others)		24,572,119.88	23,866,119.88
Personal		435,852.42	435,852.42
Total Non-Current Assets (C)		1,196,647,940.33	1,264,880,615.77
Balance of Liabilities Over Assets (D)			
Total Assets (D= A+B+C+D)		1,251,495,548.95	1,323,068,530.52
LIABILITIES			
Short Term Loans	1		
Bank Overdraft	-		
Others			
Total Liabilities (D)	-	<u> </u>	
DEPOSITS	3		
Government		320,425,679.07	314,868,760.66
Others 1		27,249,673.80	27,249,673.80
Others 2		-	-
Total Deposits (E)		347,675,352.87	342,118,434.46
Balance of Assets Over Liabilities (F)		903,820,196.08	980,950,096.06
Total Liabilities (G= D+E+F)		1,251,495,548.95	1,323,068,530.52

STATEMENT NO. 3

GABASAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Suppleme	Original	Variance on
A stuck 2010 (- N-)				C C	ntary	_	Final Dudget
Actual 2019 (=N=)					Budget	Budget	Final Budget
	<u>REVENUE:</u>						
4 570 540 064 00	Local Govt Share of		4 202 024 205 05	2 222 242 624 22		2 022 242 624 02	700 405 004 05
1,570,510,961.32	Statutory Allocation		1,292,824,206.95	2,023,319,601.80		2,023,319,601.80	730,495,394.85
460,047,471.88	Local Govt Share of VAT Other Federally Allocated		532,182,169.16	417,105,997.00		417,105,997.00	-115,076,172.16
69,246,382.85	Revenue	<u>1</u>	188,025,491.69	179,058,572.00		179,058,572.00	-8,966,919.69
-	10% State Allocation		_	39,000,000.00		39,000,000.00	39,000,000.00
-	Other Capital Receipts		-	115,759,807.00		115,759,807.00	115,759,807.00
-	Tax Revenue			400,000.00		400,000.00	400,000.00
2,102,776.17	Non Tax Revenue		2,384,873.75	76,235,000.00		76,235,000.00	73,850,126.25
239,600.00	Investment Income		250,090.00	12,000,000.00		12,000,000.00	11,749,910.00
	Interest Earned			· ·			0.00
-	Refund and Re-						0.00
-	imbursement		-	-		-	0.00
-	Aids & Grants		_	10,000,000.00		10,000,000.00	10,000,000.00
-	Domestic Loans/Borrowings		112,694,301.93	341,000,000.00		341,000,000.00	228,305,698.07
17,625,000.00	Extraordinary Items		-	5,000,000.00		5,000,000.00	5,000,000.00
-	Prepayments/Arrears of Revenue		240,000.00	500,000.00		500,000.00	260,000.00
2,119,772,192.22	Total Revenue (A)		2,128,601,133.48	3,219,378,977.80		3,219,378,977.80	1,090,777,844.32
2,113,772,132.22			2,120,001,133.40	3,213,370,377.00		3,213,370,377.00	1,030,777,044.32
	LESS EXPENDITURE:						
1,307,837,211.07	Salaries & Wages		1,405,173,510.60	1,626,294,867.83		1,626,294,867.83	221,121,357.23
50,185,141.69	Social Benefits		50,943,534.63	78,698,696.00		78,698,696.00	27,755,161.37
242,453,920.73	Overhead Cost		417,448,999.65	659,900,000.00		659,900,000.00	242,451,000.35
97,117,178.94	Grants & Contributions		77,123,046.64	108,000,000.00		108,000,000.00	30,876,953.36
-	Subsidies General		_	-	0	0	0.00
_	Domestic Interest/Discount		_		0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
1,697,593,452.43	Total Expenditure (B)		1,950,689,091.52	2,472,893,563.83	-	2,472,893,563.83	522,204,472.31
422,178,739.79	Operating Balance: (A - B)		177,912,041.96	746,485,413.97		746,485,413.97	568,573,372.01
	Transfer to Capítal Development Fund		177,912,041.96				

STATEMENT NO. 4 GABASAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

				-			
Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget		Performanc e on Budget (%)
402,558,839.57	Opening Balance 1/1/2020		7,534,043.95				-
	Add: Revenue						-
422,178,739.79	Transfer from Capital Development Fund		177,912,041.96				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
824,737,579.36	Total Revenue		185,446,085.91	-	-	-	0%
							-
	Less: Capital Expenditure						-
50,491,115.19	Fixed Assets Purchased		62,799,704.75	96,500,000.00	96,500,000.00		65%
90,838,100.78	Construction / Provision		142,400,211.67	582,500,000.00	582,500,000.00		24%
9,076,138.22	Rehabilitation / Repairs		31,968,517.88	76,531,024.80	76,531,024.80		42%
-	Preservation of the Environment		17,873,507.64	55,000,000.00	55,000,000.00		0%
150,405,354.19	Sub-total		255,041,941.94	810,531,024.80	810,531,024.80	-	31%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total		-	-		-	0%
							-
150 405 254 10	Total Capital Expenditure for the		255 041 041 04	810 521 024 90	910 521 024 90		31%
150,405,354.19	year		255,041,941.94	810,531,024.80	810,531,024.80		
674,332,225.17	Closing Balance		-69,595,856.03	-810,531,024.80	-810,531,024.80	0.00	-0.31
57-,352,223.17	closing balance		03,333,030.03	010,331,024.80	010,001,024.00	0.00	0.31

SCHEDULE OF INVESTMENTS GABASAWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	URBAN DEVELOPMENT BANK	500,000.00
2	JAIZ BANK	715,908.00
3	DALA BUILDING SOCIETY	2,300,000.00
4	FIDELITY BANK	110,727.68
5	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12
6	WAPCO	10,876,770.00
	TOTAL INVESTMENTS	50,653,870.80

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

GARKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE AM

CARKO LOCAL GOVERNMENT COUNCIL,

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

Nun SIGNATURE:

TREASURER, GARKO LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF GARKO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Garko Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Garko Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijiani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 GARKO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET		Nut	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,750,000,000.00	Local Govt Share of Statutory Allocation		1,153,204,993.96	1,400,902,824.96
626,000,000.00	Local Govt Share of VAT		484,700,075.36	418,929,474.30
		- 1		· · ·
400,000,000.00	Other Federally Allocated Revenue	<u>1</u>	168,719,458.98	61,768,084.24
69,000,000.00	10% State Allocation		-	-
160,000,000.00	Other Capital Receipts		-	-
1,950,000.00	Tax Revenue		-	20,000.00
118,471,250.00	Non Tax Revenue		1,591,300.00	225,265.00
24,250,000.00	Investment Income		1,002,000.00	1,344,500.00
300,000.00	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
10,000,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		84,253,765.75	-
5,000,000.00	Extraordinary Items		-	-
200,000.00	Prepayments/Arrears of Revenue		-	-
4,507,171,250.00	Total Receipts from Operating Activities (A)		1,893,471,594.05	1,883,190,148.50
, , , , , , , , , , , , , , , , , , , ,			,, ,	,,,
	PAYMENTS:			
1,287,735,410.80	Salaries & Wages		993,973,479.56	955,594,285.24
86,500,000.00	Social Benefits		85,846,464.38	35,372,037.36
621,740,000.00	Overhead Cost		359,795,376.64	204,095,841.21
119,000,000.00	Grants & Contributions		87,087,684.94	51,385,368.04
119,000,000.00	Subsidies General		07,007,004.94	51,303,300.04
-	Domestic Interest/Discount			
-			42,518,132.04	
-	Transfer to other Fund		-	
2,114,975,410.80	Total Outflow from Operating Activities (B)		1,569,221,137.56	1,246,447,531.85
	Net Cashflow From Operating Activities C = (A-B)		324,250,456.49	636,742,616.65
	CASH OUTFLOW FROM INVESTING ACTIVITIES	_		
110,700,000.00	Fixed Assets Purchased		25,000,000.00	-
553,551,034.00	Construction / Provision		128,517,385.94	15,148,905.55
235,000,000.00	Rehabilitation / Repairs		47,005,498.06	111,932,378.50
16,500,000.00	Preservation of the Environment		-	-
915,751,034.00	Total Capital Expenditure = D		200,522,884.00	127,081,284.05
	· · ·			
	Net Cash Flow from Investing Activities E = (C-D)		123,727,572.49	509,661,332.60
			-, ,	,
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
	Total Expenditure from Financing Activities = F			
	Total Experiatore from Financing Activities – I			-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS			
	Increase/decrease in other Cash Assets		155,142,727.37	
	Increase/decrease in other Liability		100,172,121.01	
	Total Movement in other cash equivelent account = G		155,142,727.37	_
	Total Expenditure from Financing Activities =F+ G		155,142,727.37	
	Net Cash Flow from all Activities G = (E-F-G)		(31,415,154.88)	509,661,332.60
			(01,410,104.00)	000,001,002.00
	Cash & Its Equivalent as at 1/1/2020 = H		31,561,499.63	1,570,728,038.95
	Cash & Its Equivalent as at 31/12/2020 = (G+H)	/	146,344.75	2,080,389,371.55
	/	/		

STATEMENT NO. 2 GARKO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
<u>ASSETS</u>			
Current Assets			
Cash		-	
Main Account		142,422.79	19,978.45
Project Account		-	31,661,541.42
Revenue Account		3,921.96	-
Others			(120,020.24)
Total Recurrent Assets (A)		146,344.75	31,561,499.63
Non-Current Assets			
Total Investments (B)	<u>2</u>	47,833,070.33	47,833,070.33
	3		
Advances			
Retained Balance		1,655,896,374.68	1,447,372,815.42
Stabilization		591,747,428.39	591,747,428.39
Impersonal (Others)		-	46,819,354.98
Personal		-	6,309,548.60
Total Non-Current Assets (C)		2,247,643,803.07	2,092,249,147.39
Balance of Liabilities Over Assets (D)			
Total Assets (D= A+B+C+D)		2,295,623,218.15	2,171,643,717.35
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		_	-
DEPOSITS	<u>3</u>	I	
Government		49,270,435.75	49,270,435.75
Others 1		40,847,401.42	40,468,551.57
Others 2		1,388,436.94	1,515,358.48
Total Deposits (E)		91,506,274.11	91,254,345.80
Balance of Assets Over Liabilities (F)		2,204,116,944.04	2,080,389,371.55
Total Liabilities (G= D+E+F)		2,295,623,218.15	2,171,643,717.35

STATEMENT NO. 3 GARKO LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen	Original	Variance on
Actual 2019 (=N=)					tary Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,400,902,824.96	Statutory Allocation		1,153,204,993.96	2,750,000,000.00		2,750,000,000.00	1,596,795,006.04
418,929,474.30	Local Govt Share of VAT		484,700,075.36	626,000,000.00		626,000,000.00	141,299,924.64
61,768,084.24	Other Federally Allocated Revenue	1	168,719,458.98	400,000,000.00		400,000,000.00	231,280,541.02
-	10% State Allocation		_	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	160,000,000.00		160,000,000.00	160,000,000.00
20,000.00	Tax Revenue			1,950,000.00		1,950,000.00	1,950,000.00
225,265.00	Non Tax Revenue		1,591,300.00	118,471,250.00		118,471,250.00	116,879,950.00
1,344,500.00	Investment Income		1,002,000.00	24,250,000.00		24,250,000.00	23,248,000.00
	Interest Earned			300,000.00		300,000.00	300,000.00
	Refund and Re-			300,000.00		300,000.00	
	imbursement		-			-	0.00
-	Aids & Grants Domestic		-	10,000,000.00		10,000,000.00	10,000,000.00
-	Loans/Borrowings		84,253,765.75	342,000,000.00		342,000,000.00	257,746,234.25
-	Extraordinary Items		-	5,000,000.00		5,000,000.00	5,000,000.00
-	Prepayments/Arrears of Revenue		_	200,000.00		200,000.00	200,000.00
1,883,190,148.50	Total Revenue (A)		1,893,471,594.05	4,507,171,250.00		4,507,171,250.00	2,613,699,655.95
	LESS EXPENDITURE:						
955,594,285.24	Salaries & Wages		993,973,479.56	1,287,735,410.80		1,287,735,410.80	293,761,931.24
35,372,037.36	Social Benefits		85,846,464.38	86,500,000.00		86,500,000.00	653,535.62
204,095,841.21	Overhead Cost		359,795,376.64	621,740,000.00		621,740,000.00	261,944,623.36
51,385,368.04	Grants & Contributions		87,087,684.94	119,000,000.00		119,000,000.00	31,912,315.06
_	Subsidies General			-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.04	-	· 0		-42,518,132.04
-	Transfer to other Fund		_	-	. 0	0	0.00
1,246,447,531.85	Total Expenditure (B)		1,569,221,137.56	2,114,975,410.80	-	2,114,975,410.80	545,754,273.24
636,742,616.65	Operating Balance: (A - B)		324,250,456.49	2,392,195,839.20	-	2,392,195,839.20	2,067,945,382.71
636,742,616.65	Transfer to Capítal Development Fund		324,250,456.49				
030,742,010.03	-cvccoprocroc / nron		324,230,430.49				

STATEMENT NO. 4 GARKO LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

:						a .	
Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Suppleme ntary	Performanc on Budget
Actual 2019 (-N-)						Budget	(%)
						2020	(//)
	Opening Balance						
605,315,261.68	1/1/2020		31,561,499.63				-
	Add: Revenue Transfer from						-
	Capítal Development						0%
698,365,073.99	Fund		324,250,456.49				0,0
	Infrastructural						0%
0	Development Loan		0	_	0	0	0,0
	Commercial						.
0	Agriculture Credit Scheme		0	_	0	0	0%
	Small And Medium						
	Scale Enterprises						0%
0	Loan		0	-	0	0 0	
0	Aids & Grants		0	-	C	0	0%
	_						0%
1,303,680,335.67	Total Revenue		355,811,956.12	-	-	-	•/•
							_
	Less: Capital						
	Expenditure						-
	Fixed Assets						23%
-	Purchased		25,000,000.00	110,700,000.00	110,700,000.00		
15,148,907.55	Construction / Provision		128,517,385.94	553,551,034.00	553,551,034.00		23%
13,110,307.33	Rehabilitation /		120,317,303.31	555,551,651.66			
111,932,378.50	Repairs		47,005,498.06	235,000,000.00	235,000,000.00		20%
	Preservation of the						0%
-	Environment		-	16,500,000.00	16,500,000.00		0%
127,081,286.05	Sub-total		200,522,884.00	915,751,034.00	915,751,034.00	_	22%
,,							
	Constrait Even as 19		<u>г</u>				-
	Capital Expenditure from Aids & Grants		0		C	0	0%
	Repayment of				0		
	Borrowings/Sure-P		0		C	0	0%
							0%
-	Sub-total		-	-		+	
							-
	Total Capital						
	Expenditure for the						22%
127,081,286.05	year		200,522,884.00	915,751,034.00	915,751,034.00	-	
							_
1,176,599,049.62	Closing Balance		155,289,072.12	-915,751,034.00	-915,751,034.00	0.00	-0.22

SCHEDULE OF INVESTMENTS GARKO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
2	UNITY BANK	1,150,389.00
3	JAIZ BANK PLC	715,908.00
4	DALA BUILDING SOCIETY	2,000,000.00
5	LAFARGE WAPCO	7,705,580.53
6	FIDILITY BANK	110,727.68
	TOTAL INVESTMENTS	47,833,070.33

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

GARUN MALAM LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: Betton 1

TREASURER / LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, GARUN MALLAM LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF GARUN MALAM LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Garun Malam Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Garun Malam Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 GARUN MALAM LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2020	PREVIOUS YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,460,442,593.00	Local Govt Share of Statutory Allocation		1,147,187,291.38	1,393,592,575.14
798,220,668.00	Local Govt Share of VAT	_	441,354,928.19	379,970,055.17
401,819,300.00	Other Federally Allocated Revenue	<u>1</u>	164,013,115.12	61,445,763.44
60,000,000.00	10% State Allocation		-	-
	Other Capital Receipts	_		
6,600,000.00	Tax Revenue		29,012,343.43	622,000.00
46,341,068.00	Non Tax Revenue		1,669,600.00	4,887,868.61
5,500,000.00	Investment Income		72,200.00	-,007,000.01
	Interest Earned			-
	Refund and Re-imbursement			
	Aids & Grants			
342,000,000.00	Domestic Loans/Borrowings		124,799,276.85	
1,200,000.00	Extraordinary Items		124,100,210.00	
-	Prepayments/Arrears of Revenue		-	
4,122,123,629.00	Total Receipts from Operating Activities (A)		1,908,108,754.97	1,840,518,262.36
4,122,123,023.00	Total Necelpts from Operating Activities (A)		1,500,100,754.57	1,040,310,202.30
	PAYMENTS:			
1,171,427,271.74	Salaries & Wages		895,372,163.94	836,214,849.67
126,221,983.00	Social Benefits		117,742,053.09	31,673,873.41
606,869,500.00	Overhead Cost		520,633,427.93	269,714,929.32
121,500,000.00	Grants & Contributions		111,034,949.74	74,595,753.09
121,000,000.00	Subsidies General		111,034,343.74	74,000,700.00
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		42,010,102.09	
2,026,018,754.74	Total Outflow from Operating Activities (B)		1,687,300,726.79	1,212,199,405.49
2,020,010,734.74	Total Outlow Nom Operating Activities (D)		1,007,300,720.73	1,212,133,403.43
	Net Cashflow From Operating Activities C = (A-B)		220,808,028.18	628,318,856.87
	Net ous mow I for operating Activities 0 - (A-D)		220,000,020.10	020,010,000.01
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
121,400,000.00	Fixed Assets Purchased		65,860,000.00	12,500,000.00
832,600,000.00	Construction / Provision		16,487,534.04	89,807,260.05
567,839,673.00	Rehabilitation / Repairs		350,000.00	1,508,376.59
45,000,000.00	Preservation of the Environment		-	-
1,566,839,673.00	Total Capital Expenditure = D		82,697,534.04	103,815,636.64
			02,001,004.04	100,010,000104
	Net Cash Flow from Investing Activities E = (C-D)		138,110,494.14	524,503,220.23
				02 1,000,220120
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	Increase/decrease in other Cash Assets		167,072,837.57	
	Increase/decrease in other Liability			
	Total Movement in other cash equivelent account = G		167,072,837.57	-
	Total Expenditure from Financing Activities =F+ G		167,072,837.57	•
	Net Cash Flow from all Activities G = (E-F)		(28,962,343.43)	524,503,220.23
	Cash & Its Equivalent as at 1/1/2020 = H		36,333,789.88	2,868,455,465.59
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		7,371,446.45	3,392,958,685.82
		/		

STATEMENT NO. 2 GARUN MALAM LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		_	5,848.09
Main Account		7,339,289.54	35,510,121.79
Project Account		_	
Revenue Account		25,968.81	817,820.00
Others		6,188.10	
Total Recurrent Assets (A)		7,371,446.45	36,333,789.88
Non-Current Assets		1	
Total Investments (B)	<u>2</u>	62,209,704.62	62,209,704.62
_	<u>3</u>		
Advances			
Retained Balance		2,950,411,393.66	2,682,893,474.43
Stabilization		608,313,824.48	608,313,824.48
Impersonal (Others)		-	96,100,223.61
Personal		-	4,344,858.05
Total Non-Current Assets (C)		3,558,725,218.14	3,391,652,380.57
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		3,628,306,369.21	3,490,195,875.07
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		_	
DEPOSITS	3		
Government	<u> </u>	57,438,387.20	57,438,387.20
Others 1		39,798,802.05	39,798,802.05
Others 2		_	-
Total Deposits (E)		97,237,189.25	97,237,189.25
Balance of Assets Over Liabilities (F)		3,531,069,179.96	3,392,958,685.82
Total Liabilities (G= D+E+F)		3,628,306,369.21	3,490,195,875.07

STATEMENT NO. 3 GARUN MALAM LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supple	Original	Variance on
	Description			That Budget	mentar	onginar	vanance on
Actual 2019 (=N=)					y Budget	Budget	Final Budget
	REVENUE: Local Govt Share of Statutory						
1,393,592,575.14	Allocation	_	1,147,187,291.38	2,460,442,593.00		2,460,442,593.00	1,313,255,301.62
379,970,055.17	Local Govt Share of VAT		441,354,928.19	798,220,668.00		798,220,668.00	356,865,739.81
61,445,763.44	Other Federally Allocated Revenue	<u>1</u>	164,013,115.12	401,819,300.00		401,819,300.00	237,806,184.88
	10% State Allocation		-	60,000,000.00		60,000,000.00	60,000,000.00
	Other Capital Receipts		-			-	0.00
622,000.00	Tax Revenue		29,012,343.43	6,600,000.00		6,600,000.00	-22,412,343.43
4,887,868.61	Non Tax Revenue		1,669,600.00	46,341,068.00		46,341,068.00	44,671,468.00
-	Investment Income		72,200.00	5,500,000.00		5,500,000.00	5,427,800.00
	- Interest Earned		-	-		-	0.00
	Refund and Re-imbursement		-	-		-	0.00
-	- Aids & Grants		-	-		-	0.00
	Domestic Loans/Borrowings		124,799,276.85	342,000,000.00		342,000,000.00	217,200,723.15
-	Extraordinary Items		-	1,200,000.00		1,200,000.00	1,200,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
1,840,518,262.36	Total Revenue (A)		1,908,108,754.97	4,122,123,629.00	-	4,122,123,629.00	2,214,014,874.03
	LESS EXPENDITURE:						
836,214,849.67	Salaries & Wages		895,372,163.94	1,171,427,271.74		1,171,427,271.74	276,055,107.80
31,673,873.41	Social Benefits		117,742,053.09	126,221,983.00		126,221,983.00	8,479,929.91
269,714,929.32	Overhead Cost		520,633,427.93	606,869,500.00		606,869,500.00	86,236,072.07
74,595,753.09	Grants & Contributions		111,034,949.74	121,500,000.00		121,500,000.00	10,465,050.26
	Subsidies General		-	-	0	0	0.00
	Domestic Interest/Discount		42,518,132.09	-	0	0	-42,518,132.09
	Transfer to other Fund		-	-	0	0	0.00
1,212,199,405.49	Total Expenditure (B)		1,687,300,726.79	2,026,018,754.74	-	2,026,018,754.74	338,718,027.95
628,318,856.87	Operating Balance: (A - B)		220,808,028.18	2,096,104,874.26	-	2,096,104,874.26	1,875,296,846.08
670 210 056 07	Transfer to Capítal Development Fund		220 000 020 10				
628,318,856.87	cv chopping the t when		220,808,028.18				

STATEMENT NO. 4 GARUN MALAM LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performanc e on Budget (%)
(67,193,492.16)	Opening Balance 1/1/2020		36,333,789.88				-
	Add: Revenue						-
628,318,856.87	Transfer from Capítal Development Fund		220,808,028.18				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	C	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	C	0	0%
0	Aids & Grants		0	-	0	0	0%
561,125,364.71	Total Revenue		257,141,818.06	_	-	-	0%
							-
	Less: Capital Expenditure						-
12,500,000.00	Fixed Assets Purchased		65,860,000.00	121,400,000.00	121,400,000.00		54%
89,807,260.05	Construction / Provision		16,487,534.04	832,600,000.00	832,600,000.00		2%
1,508,376.59	Rehabilitation / Repairs		350,000.00	567,839,673.00	567,839,673.00		0%
-	Preservation of the Environment			45,000,000.00	45,000,000.00		0%
103,815,636.64	Sub-total		82,697,534.04	1,566,839,673.00	1,566,839,673.00	-	5%
	Capital Expenditure						-
	from Aids & Grants Repayment of		0	-	0	0	0%
-	Borrowings/Sure-P		0	_	0	0	0%
-	Sub-total		-	-		-	0%
	Total Capital Expenditure for the						- 5%
103,815,636.64	year		82,697,534.04	1,566,839,673.00	1,566,839,673.00		
457,309,728.07	Closing Balance		174,444,284.02	-1,566,839,673.00	-1,566,839,673.00	0.00	-0.05

SCHEDULE OF INVESTMENTS GARUN MALAM LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,150,389.00
2	JAIZ BANK PLC	715,908.00
3	DALA BUILDING SOCIETY	2,000,000.00
4	ASHAKA CEMENT	3,462,122.82
5	LAFENCE	7,705,580.53
6	FIDILITY BANK	110,727.68
7	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
8	WAPCO	10,876,770.00
9	FORTE OIL	37,741.47
	TOTAL INVESTMENTS	62,209,704.62

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

GAYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

TREASURER

..... LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

ALL A

TREASURER, GAYA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF GAYA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Gaya Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Gaya Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 GAYA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,137,518,592.10	Local Govt Share of Statutory Allocation		1,239,846,599.76	1,506,154,251.14
400,000,000.00	Local Govt Share of VAT		522,051,037.73	451,546,110.98
300,000,000.00	Other Federally Allocated Revenue	<u>1</u>	181,439,697.09	66,408,790.81
39,000,000.00	10% State Allocation		-	
247,281,979.00	Other Capital Receipts		_	_
470,000.00	Tax Revenue		_	
46,470,000.00	Non Tax Revenue		3,225,256.29	2,620,517.83
1,450,000.00	Investment Income		838,890.00	36,000.00
	Interest Earned		-	
	Refund and Re-imbursement		_	_
5,000,000.00	Aids & Grants		_	
342,000,000.00	Domestic Loans/Borrowings		161,960,445.58	
	Extraordinary Items		-	
	Prepayments/Arrears of Revenue			
3,519,190,571.10	Total Receipts from Operating Activities (A)		2,109,361,926.45	2,026,765,670.76
3,319,190,371.10	Total Receipts from Operating Activities (A)		2,109,301,920.45	2,020,703,070.70
	PAYMENTS:			
1,383,189,756.17	Salaries & Wages		1,421,555,281.93	1,233,230,523.30
50,500,000.00	Social Benefits		40,909,090.91	44,540,903.12
577,010,000.00	Overhead Cost		241,885,852.77	487,863,001.71
71,500,000.00	Grants & Contributions		54,959,666.64	86,848,042.80
11,500,000.00	Subsidies General		34,333,000.04	00,040,042.00
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		42,010,102.09	-
2,082,199,756.17	Total Outflow from Operating Activities (B)		1,801,828,024.34	1,852,482,470.93
2,002,199,730.17	Total Outlow Holl Operating Activities (B)		1,001,020,024.34	1,032,402,470.55
	Net Cashflow From Operating Activities C = (A-B)		307,533,902.11	174,283,199.83
			001,000,002.11	114,200,100.00
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
71,100,000.00	Fixed Assets Purchased		21,040,890.60	7,245,000.00
684,500,000.00	Construction / Provision		159,136,311.65	20,736,975.49
188,742,883.10	Rehabilitation / Repairs		70,948,412.45	5,076,500.00
33,000,000.00	Preservation of the Environment		26,121,839.10	-
977,342,883.10	Total Capital Expenditure = D		277,247,453.80	33,058,475.49
511,542,003.10			211,241,400.00	33,030,473.43
	Net Cash Flow from Investing Activities E = (C-D)		30,286,448.31	141,224,724.34
			30,200,440.01	141,224,124.04
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
	Total Expenditure from Financing Activities = F		_	_
-	MOVEMENT IN OTHER CASH EQUIVELENT		-	-
	ACCOUNTS:			
	Increase/decrease in other Cash Assets			
	Increase/decrease in other Liability		54,255,678.69	
			V-1,200,010.00	
	Total Movement in other cash equivelent account = G		54,255,678.69	-
	Total Expenditure from Financing Activities =F+ G		54,255,678.69	-
	Net Cash Flow from all Activities G = (E-F-G)		(23,969,230.38)	141,224,724.34
			, , , , , , , , , , , , , , , , , , , ,	, ,
	Cash & Its Equivalent as at 1/1/2020 = H		30,286,850.44	(346,630,490.12)
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		6,317,620.06	(205,405,765.78)
			-,,	(,

STATEMENT NO. 2 GAYA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		20.63	382.70
Main Account		6,138,605.13	27,100,997.64
Project Account		12,043.64	2,650,561.23
Revenue Account		133,320.87	338,111.37
Others		33,629.79	196,797.50
Total Recurrent Assets (A)		6,317,620.06	30,286,850.44
Non-Current Assets			
Total Investments (B)	<u>2</u>	45,364,904.68	45,364,904.68
_	<u>3</u>		
Advances			
Retained Balance		-	
Stabilization		583,932,402.65	583,932,402.65
Impersonal (Others)		-	39,165,386.95
Personal		-	-
Total Non-Current Assets (C)		583,932,402.65	623,097,789.60
Balance of Liabilities Over Assets (D)		361,961,448.75	205,405,765.78
Total Assets (D= A+B+C+D)		997,576,376.14	904,155,310.50
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		83,469,744.68	69,942,061.51
Others 1		33,101,925.34	44,450,451.34
Retained Balance OD		881,004,706.12	789,762,797.65
Total Deposits (E)		997,576,376.14	904,155,310.50
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		997,576,376.14	904,155,310.50

STATEMENT NO. 3

GAYA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Suppleme	Original	Variance on
Actual 2019 (=N=)					ntary Budget	Budget	Final Budget
	REVENUE:						
1,506,154,251.14	Local Govt Share of Statutory Allocation		1,239,846,599.76	2,137,518,592.10		2,137,518,592.10	897,671,992.34
451,546,110.98	Local Govt Share of VAT		522,051,037.73	400,000,000.00		400,000,000.00	-122,051,037.73
66,408,790.81	Other Federally Allocated Revenue	1	181,439,697.09	300,000,000.00		300,000,000.00	118,560,302.91
-	10% State Allocation		-	39,000,000.00		39,000,000.00	39,000,000.00
-	Other Capital Receipts		-	247,281,979.00		247,281,979.00	247,281,979.00
-	Tax Revenue		-	470,000.00		470,000.00	470,000.00
2,620,517.83	Non Tax Revenue		3,225,256.29	46,470,000.00		46,470,000.00	43,244,743.71
36,000.00	Investment Income		838,890.00	1,450,000.00		1,450,000.00	611,110.00
_	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement		_	-		-	0.00
-	Aids & Grants		-	5,000,000.00		5,000,000.00	5,000,000.00
-	Domestic Loans/Borrowings		161,960,445.58	342,000,000.00		342,000,000.00	180,039,554.42
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,026,765,670.76	Total Revenue (A)		2,109,361,926.45	3,519,190,571.10	-	3,519,190,571.10	1,409,828,644.65
	LESS EXPENDITURE:						
1,233,230,523.30	Salaries & Wages		1,421,555,281.93	1,383,189,756.17		1,383,189,756.17	-38,365,525.76
44,540,903.12	Social Benefits		40,909,090.91	50,500,000.00		50,500,000.00	9,590,909.09
487,863,001.71	Overhead Cost		241,885,852.77	577,010,000.00		577,010,000.00	335,124,147.23
86,848,042.80	Grants & Contributions		54,959,666.64	71,500,000.00		71,500,000.00	16,540,333.36
-	Subsidies General		-	-	0	0	0.00
	Domestic Interest/Discount		42,518,132.09		0	0	-42,518,132.09
-	Transfer to other Fund		-		0	0	0.00
1,852,482,470.93	Total Expenditure (B)		1,801,828,024.34	2,082,199,756.17	-	2,082,199,756.17	280,371,731.83
174,283,199.83	Operating Balance: (A - B)		307,533,902.11	1,436,990,814.93		1,436,990,814.93	1,129,456,912.82
174,283,199.83	Transfer to Capítal Development Fund		307,533,902.11				

STATEMENT NO. 4 GAYA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020			Performance on Budget (%)
(2,059,611,967.22)	Opening Balance 1/1/2020		30,286,850.44				_
	Add: Revenue						-
	Transfer from Capital						0%
174,283,199.83	Development Fund Infrastructural Development		307,533,902.11				
0	Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0		0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0		0	0	0%
(1,885,328,767.39)	Total Revenue		337,820,752.55	-		-	0%
	Less: Capital Expenditure						-
7,245,000.00	Fixed Assets Purchased		21,040,890.60	71,100,000.00	71,100,000.00		30%
20,736,975.49	Construction / Provision		159,136,311.65	684,500,000.00	684,500,000.00		23%
5,076,500.00	Rehabilitation / Repairs		70,948,412.45	188,742,883.10	188,742,883.10		38%
-	Preservation of the Environment		26,121,839.10	33,000,000.00	33,000,000.00		0%
33,058,475.49	Sub-total		277,247,453.80	977,342,883.10	977,342,883.10	-	28%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
_	Repayment of Borrowings/Sure-P		0	-	0	0	0%
_	Sub-total		-	_	-	-	0%
				· · ·			-
33,058,475.49	Total Capital Expenditure for the year		277,247,453.80	977,342,883.10	977,342,883.10		28%
							-
-1,918,387,242.88	Closing Balance		60,573,298.75	-977,342,883.10	-977,342,883.10	0.00	-0.28

SCHEDULE OF INVESTMENTS GAYA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT	
1	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12	
2	UNITY BANK PLC	1,150,369.00	
3	URBAN DEVELOPMENT BANK	500,000.00	
4	JAIZ BANK	715,908.00	
5	DALA BUILDING SOCIETY	2,300,000.00	
6	LAFARAGE	4,438,034.88	
7	FIDELITY BANK PLC	110,127.68	
	TOTAL INVESTMENTS	45,364,904.68	

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

GEZAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: Jolan

CERTAIN A... LOCAL GOVERNMENT COUNCIL,

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: 76/ANC

TREASURER, GEZAWA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF GEZAWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Gezawa Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Gezawa Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 GEZAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2020	PREVIOUS YEAR 2019
	DESCIPTO			
(=N=)	RECEIPTS		(=N=)	(=N=)
2,284,556,475.60	Local Govt Share of Statutory Allocation	-	1,415,818,867.66	1,719,923,744.41
943,665,538.00	Local Govt Share of VAT	- 1	600,569,566.77	520,184,501.61
712,188,632.00	Other Federally Allocated Revenue	_ 1	207,524,253.43	75,834,235.39
69,000,000.00	10% State Allocation	-	-	-
	Other Capital Receipts		-	-
76,545,400.00	Tax Revenue		13,320,000.00	42,560,920.00
76,136,469.00	Non Tax Revenue		6,695,086.56	11,077,825.19
8,020,000.00	Investment Income		844,490.00	7,780,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
25,000,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		84,279,368.43	-
-	Extraordinary Items		-	-
4 527 442 544 60	Prepayments/Arrears of Revenue		2 220 054 622 95	-
4,537,112,514.60	Total Receipts from Operating Activities (A)		2,329,051,632.85	2,377,361,226.60
	PAYMENTS:			
2 072 240 658 00			1 625 400 007 05	1 560 206 426 00
2,072,249,658.00	Salaries & Wages		1,635,102,097.25 40,909,090.92	1,568,326,436.09 49,196,714.56
64,600,000.00 521,236,252.12	Social Benefits		, ,	, ,
	Overhead Cost Grants & Contributions		327,961,267.14	223,082,687.34
108,500,000.00	Subsidies General		37,853,699.49	107,241,358.51
-	Domestic Interest/Discount		40 510 000 00	-
-	Transfer to other Fund		42,518,283.09	-
2 766 595 040 42			2 004 244 427 00	-
2,766,585,910.12	Total Outflow from Operating Activities (B)		2,084,344,437.89	1,947,847,196.50
	Net Cashflow From Operating Activities C = (A-B)		244,707,194.96	429,514,030.10
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
28,232,262.00	Fixed Assets Purchased		-	2,100,000.00
1,215,085,308.00	Construction / Provision		108,184,108.91	60,253,085.11
335,000,000.00	Rehabilitation / Repairs		38,712,200.51	77,677,670.02
31,000,000.00	Preservation of the Environment		-	-
1,609,317,570.00	Total Capital Expenditure = D		146,896,309.42	140,030,755.13
	Net Cash Flow from Investing Activities E = (C-D)		97,810,885.54	289,483,274.97
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
	Total Expenditure from Financing Activities = F			
•	MOVEMENT IN OTHER CASH EQUIVELENT		-	-
	ACCOUNTS:			
	Increase/decrease in other Cash Assets		111,467,125.53	
	Increase/decrease in other Liability			
	Total Movement in other cash equivelent account = G		111,467,125.53	-
	Total Expenditure from Financing Activities =F+ G		111,467,125.53	-
	Net Cash Flow from all Activities G = (E-F-G)		(13,656,239.99)	289,483,274.97
	Cash & Its Equivalent as at 1/1/2020 = H		24,925,296.29	(40,942,417.50)
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		11,269,056.30	248,540,857.47
		/		·

STATEMENT NO. 2 GEZAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash			
Main Account		11,140,574.50	24,790,580.24
Project Account			
Revenue Account		108,481.80	134,716.05
Others		20,000.00	
Total Recurrent Assets (A)		11,269,056.30	24,925,296.29
Non-Current Assets			
Total Investments (B)	<u>2</u>	60,302,491.34	60,302,491.34
_	<u>3</u>		
Advances			
Retained Balance		-	
Stabilization		603,597,199.84	603,597,199.84
Impersonal (Others)		-	23,311,217.95
Personal		-	10,822,948.01
Total Non-Current Assets (C)		603,597,199.84	637,731,365.80
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		675,168,747.48	722,959,153.43
LIABILITIES			
Short Term Loans		1	
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		162,825,454.72	150,527,885.21
Others 1		15,472,382.76	39,476,030.23
Others 2		373,453,418.05	284,414,380.52
Total Deposits (E)		551,751,255.53	474,418,295.96
Balance of Assets Over Liabilities (F)		123,417,491.95	248,540,857.47
Total Liabilities (G= D+E+F)		675,168,747.48	722,959,153.43

STATEMENT NO. 3 GEZAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplem entary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,719,923,744.41	Local Govt Share of Statutory Allocation		1,415,818,867.66	2,284,556,475.60		2,284,556,475.60	868,737,607.94
520,184,501.61	Local Govt Share of VAT		600,569,566.77	943,665,538.00		943,665,538.00	343,095,971.23
75,834,235.39	Other Federally Allocated Revenue	<u>1</u>	207,524,253.43	712,188,632.00		712,188,632.00	504,664,378.57
-	10% State Allocation		_	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-			-	0.00
42,560,920.00	Tax Revenue		13,320,000.00	76,545,400.00		76,545,400.00	63,225,400.00
11,077,825.19	Non Tax Revenue		6,695,086.56	76,136,469.00		76,136,469.00	69,441,382.44
7,780,000.00	Investment Income		844,490.00	8,020,000.00		8,020,000.00	7,175,510.00
-	Interest Earned		-	-			0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	25,000,000.00		25,000,000.00	25,000,000.00
-	Domestic Loans/Borrowings		84,279,368.43	342,000,000.00		342,000,000.00	257,720,631.57
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		_	-		-	0.00
2,377,361,226.60	Total Revenue (A)		2,329,051,632.85	4,537,112,514.60	-	4,537,112,514.60	2,208,060,881.75
	LESS EXPENDITURE:						
1,568,326,436.09	Salaries & Wages		1,635,102,097.25	2,072,249,658.00		2,072,249,658.00	437,147,560.75
49,196,714.56	Social Benefits		40,909,090.92	64,600,000.00		64,600,000.00	23,690,909.08
223,082,687.34	Overhead Cost		327,961,267.14	521,236,252.12		521,236,252.12	193,274,984.98
107,241,358.51	Grants & Contributions		37,853,699.49	108,500,000.00		108,500,000.00	70,646,300.51
-	Subsidies General		-	_	0	0	0.00
-	Domestic Interest/Discount		42,518,283.09		0	0	-42,518,283.09
-	Transfer to other Fund		-		0	0	0.00
1,947,847,196.50	Total Expenditure (B)		2,084,344,437.89	2,766,585,910.12	-	2,766,585,910.12	682,241,472.23
429,514,030.10	Operating Balance: (A - B)		244,707,194.96	1,770,526,604.48	-	1,770,526,604.48	1,525,819,409.52
429,514,030.10	Transfer to Capítal Development Fund		244,707,194.96				

STATEMENT NO. 4 GEZAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020		Supplemen tary Budget 2020	
(274,824,460.87)	Opening Balance 1/1/2020		24,925,296.29				-
	Add: Revenue						-
429,514,030.10	Transfer from Capítal Development Fund		244,707,194.96				0%
0	Infrastructural Development Loan		244,707,134.90		0	0	0%
0	Commercial Agriculture Credit Scheme		0		0	0	0%
0	Small And Medium Scale Enterprises Loan		0	_	0	0	0%
0	Aids & Grants		0	-	0	0	0%
154,689,569.23	Total Revenue		269,632,491.25	-	-	-	0%
		•					-
	Less: Capital Expenditure						-
2,100,000.00	Fixed Assets Purchased		-	28,232,262.00	28,232,262.00		0%
60,253,085.11	Construction / Provision		108,184,108.91	1,215,085,308.00	1,215,085,308.00		9%
77,677,670.02	Rehabilitation / Repairs		38,712,200.51	335,000,000.00	335,000,000.00		12%
-	Preservation of the Environment		-	31,000,000.00	31,000,000.00		0%
140,030,755.13	Sub-total		146,896,309.42	1,609,317,570.00	1,609,317,570.00	-	9%
							-
	Capital Expenditure from Aids & Grants		0		0	0	0%
_	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total		-	-	-	-	0%
							-
140,030,755.13	Total Capital Expenditure for the year		146,896,309.42	1,609,317,570.00	1,609,317,570.00	-	9%
							-
14,658,814.10	Closing Balance		122,736,181.83	-1,609,317,570.00	-1,609,317,570.00	0.00	-0.09

SCHEDULE OF INVESTMENTS GEZAWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK PLC	715,908.00
4	DALA BUILDING SOCIETY LTD	2,000,000.00
5	FIRST BANK	820,396.50
6	WAPCO	10,876,770.00
7	STERLING BANK PLC	106,673.98
8	CCNN (SOKOTO)	165,580.53
9	LAFARGE WAPCO	7,705,580.53
10	FIDELITY BANK	110,727.68
11	NIGERIAN SOVEREIGN INVESTIMENT	36,150,465.12
	TOTAL INVESTMENTS	60,302,491.34

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

GWALE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

CONSELS...... LOCAL GOVERNMENT COUNCIL,

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: TREASURER, GWALE LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF GWALE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Gwale Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Gwale Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 GWALE LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
3,813,400,000.00	Local Govt Share of Statutory Allocation		1,702,198,915.13	2,067,815,593.28
2,283,913,364.50	Local Govt Share of VAT	-	679,526,080.99	587,922,708.29
190,000,000.00	Other Federally Allocated Revenue	<u>1</u>	245,394,309.88	91,173,352.99
69,000,000.00	10% State Allocation		-	-
50,000,000.00	Other Capital Receipts	-		_
59,000,000.00	Tax Revenue		8,881,562.00	6,115,000.00
225,185,675.00	Non Tax Revenue		6,651,636.51	3,523,000.00
42,500,000.00	Investment Income		9,733,000.00	1,652,300.00
	Interest Earned		-	-
-	Refund and Re-imbursement		_	-
-	Aids & Grants		_	-
342,000,000.00	Domestic Loans/Borrowings		138,307,399.48	-
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
7,074,999,039.50	Total Receipts from Operating Activities (A)		2,790,692,903.99	2,758,201,954.56
	· · · · · · · · · · · · · · · · · · ·		_,:::::::::::::::::::::::::::::::::::::	_,,,
	PAYMENTS:			
3,061,888,642.23	Salaries & Wages		2,911,713,548.31	2,583,569,591.13
93,599,412.80	Social Benefits		40,909,090.92	110,716,224.81
851,309,946.54	Overhead Cost		610,528,551.41	464,900,189.38
116,348,682.00	Grants & Contributions		107,299,508.91	81,348,682.00
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.09	-
_	Transfer to other Fund		-	-
4,123,146,683.57	Total Outflow from Operating Activities (B)		3,712,968,831.64	3,240,534,687.32
			, , ,	
	Net Cashflow From Operating Activities C = (A-B)		(922,275,927.65)	(482,332,732.76)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
107,700,000.00	Fixed Assets Purchased		56,236,777.76	-
1,385,500,000.00	Construction / Provision		115,639,062.05	17,065,652.08
820,000,000.00	Rehabilitation / Repairs		232,375,582.74	209,991,692.41
2,000,000.00	Preservation of the Environment		-	-
2,315,200,000.00	Total Capital Expenditure = D		404,251,422.55	227,057,344.49
				1
	Net Cash Flow from Investing Activities E = (C-D)		(1,326,527,350.20)	(709,390,077.25)
		1		
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	•
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(1.000.000.000.000.000	
	Increase/decrease in other Liability		(1,306,936,273.34)	
	Total Movement in other cash equivelent account = G		(1,306,936,273.34)	-
	Total Expenditure from Financing Activities =F+ G		(1,306,936,273.34)	-
	Net Cash Flow from all Activities G = (E-F-G)		(19,591,076.86)	(709,390,077.25)
			00 074 404 05	(2.0.40.000.500.55)
	Cash & Its Equivalent as at 1/1/2020 = H		28,674,194.85	(3,042,298,529.55)
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		9,083,117.99	(3,751,688,606.80)

STATEMENT NO. 2 GWALE LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS		-	
Current Assets			
Cash		1,920.00	585,907.00
Main Account		8,989,166.67	28,088,287.85
Project Account			
Revenue Account		91,383.22	
Others		648.10	
Total Recurrent Assets (A)		9,083,117.99	28,674,194.85
Non-Current Assets			
Total Investments (B)	<u>2</u>	42,789,987.13	42,789,987.13
_	<u>3</u>		
Advances			
Retained Balance		-	
Stabilization		549,375,313.75	549,375,313.75
Impersonal (Others)		-	59,209,412.19
Personal		-	2,583,339.36
Total Non-Current Assets (C)		549,375,313.75	611,168,065.30
Balance of Liabilities Over Assets (D)		5,081,653,943.32	3,751,688,606.80
Total Assets (D= A+B+C+D)		5,682,902,362.19	4,434,320,854.08
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		129,358,510.41	113,336,214.35
Others 1		59,345,946.77	71,930,256.51
Others 2		5,494,197,905.01	4,249,054,383.22
Total Deposits (E)		5,682,902,362.19	4,434,320,854.08
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		5,682,902,362.19	4,434,320,854.08

STATEMENT NO. 3 GWALE LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Suppleme	Original	Variance on
Actual 2019 (=N=)					ntary Budget	Budget	Final Budget
						-	<u> </u>
	<u>REVENUE:</u>						
2,067,815,593.28	Local Govt Share of Statutory Allocation		1,702,198,915.13	3,813,400,000.00		3,813,400,000.00	2,111,201,084.87
587,922,708.29	Local Govt Share of VAT		679,526,080.99	2,283,913,364.50		2,283,913,364.50	1,604,387,283.51
91,173,352.99	Other Federally Allocated Revenue	<u>1</u>	245,394,309.88	190,000,000.00		190,000,000.00	-55,394,309.88
-	10% State Allocation		_	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	50,000,000.00		50,000,000.00	50,000,000.00
6,115,000.00	Tax Revenue		8,881,562.00	59,000,000.00		59,000,000.00	50,118,438.00
3,523,000.00	Non Tax Revenue		6,651,636.51	225,185,675.00		225,185,675.00	218,534,038.49
1,652,300.00	Investment Income		9,733,000.00	42,500,000.00		42,500,000.00	32,767,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		_			-	0.00
-	Domestic Loans/Borrowings		138,307,399.48	342,000,000.00		342,000,000.00	203,692,600.52
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		_	-		-	0.00
2,758,201,954.56	Total Revenue (A)		2,790,692,903.99	7,074,999,039.50	-	7,074,999,039.50	4,284,306,135.51
	LESS EXPENDITURE:						
2,583,569,591.13	Salaries & Wages		2,911,713,548.31	3,061,888,642.23		3,061,888,642.23	150,175,093.92
110,716,224.81	Social Benefits		40,909,090.92	93,599,412.80		93,599,412.80	52,690,321.88
464,900,189.38	Overhead Cost		610,528,551.41	851,309,946.54		851,309,946.54	240,781,395.13
81,348,682.00	Grants & Contributions		107,299,508.91	116,348,682.00		116,348,682.00	9,049,173.09
-	Subsidies General		_	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	-42,518,132.09
-	Transfer to other Fund		-	-	0	0	0.00
3,240,534,687.32	Total Expenditure (B)		3,712,968,831.64	4,123,146,683.57	-	4,123,146,683.57	410,177,851.93
(482,332,732.76)	Operating Balance: (A - B)		(922,275,927.65)	2,951,852,355.93	-	2,951,852,355.93	3,874,128,283.58
(482,332,732.76)	Transfer to Capítal Development Fund		(922,275,927.65)				

STATEMENT NO. 4 GWALE LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Suppleme ntary Budget 2020	Performa nce on Budget (%)
(392,920,312.48)	Opening Balance 1/1/2020		28,674,194.85				-
	Add: Revenue						-
(482,332,732.76)	Transfer from Capítal Development Fund		(022 275 027 65)				0%
(482,552,752.70)	Infrastructural		(922,275,927.65)				
0	Development Loan		0	_	0	0	0%
	Commercial Agriculture						0%
0	Credit Scheme		0	-	0	0	070
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	_	0	0	0%
(875,253,045.24)	Total Revenue		(893,601,732.80)	-	-		0%
							-
	Less: Capital Expenditure						-
-	Fixed Assets Purchased		56,236,777.76	107,700,000.00	107,700,000.00		52%
17,065,652.08	Construction / Provision		115,639,062.05	1,385,500,000.00	1,385,500,000.00		8%
209,991,692.41	Rehabilitation / Repairs		232,375,582.74	820,000,000.00	820,000,000.00		28%
-	Preservation of the Environment		-	2,000,000.00	2,000,000.00		0%
227,057,344.49	Sub-total		404,251,422.55	2,315,200,000.00	2,315,200,000.00	-	17%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-				0%
							-
227,057,344.49	Total Capital Expenditure for the year		404,251,422.55	2,315,200,000.00	2,315,200,000.00	-	17%
							-
-1,102,310,389.73	Closing Balance		-1.297.853.155.35	-2,315,200,000.00	-2.315.200.000.00	0.00	-0.17

SCHEDULE OF INVESTMENTS GWALE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
2	UNITY BANK PLC	1,150,389.00
3	JAIZ BANK PLC	715,908.00
4	DALA BUILDING SOCIETY	2,000,000.00
5	LAFARGE WAPCO	2,662,497.33
6	FEDILITY BANK	110,727.68
	TOTAL INVESTMENTS	42,789,987.13

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b)</u>.

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

GWARZO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

TREASURER I LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

Ann anho SIGNATURE:

TREASURER, GWARZO LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF GWARZO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Gwarzo Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Gwarzo Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE ANBLAN

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 GWARZO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET		Notes	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
1,665,947,904.00	Local Govt Share of Statutory Allocation		1,170,303,803.67	1,719,923,744.41
700,160,643.60	Local Govt Share of VAT	1 1	505,130,386.94	520,184,501.61
630,552,536.00	Other Federally Allocated Revenue	<u>1</u>	172,454,885.77	75,834,235.39
000,002,000.00	10% State Allocation		172,434,003.77	10,004,200.00
-		-	-	-
-	Other Capital Receipts		-	-
19,357,000.00	Tax Revenue		622,420.00	42,560,920.00
69,957,000.00	Non Tax Revenue		1,578,084.00	11,077,825.19
24,000,000.00	Investment Income		2,571,080.00	7,780,000.00
900,000.00	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
10,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		84,264,469.42	-
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
3,461,875,083.60	Total Receipts from Operating Activities (A)		1,936,925,129.80	2,377,361,226.60
	PAYMENTS:			
1,653,604,703.00	Salaries & Wages		1,490,152,648.05	1,568,326,436.09
88,469,355.00	Social Benefits		40,909,090.92	49,196,714.56
517,500,000.00	Overhead Cost		285,057,009.74	223,082,687.34
97,000,000.00	Grants & Contributions		86,177,181.80	107,241,358.51
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.07	-
-	Transfer to other Fund		-	-
2,356,574,058.00	Total Outflow from Operating Activities (B)		1,944,814,062.58	1,947,847,196.50
	Net Cashflow From Operating Activities C = (A-B)		(7,888,932.78)	429,514,030.10
			(7,888,932.78)	429,514,030.10
107 500 000 00	CASH OUTFLOW FROM INVESTING ACTIVITIES			
107,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased		29,271,212.11	2,100,000.00
621,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision		29,271,212.11 147,895,082.21	2,100,000.00 60,253,085.11
621,500,000.00 319,745,774.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs		29,271,212.11	2,100,000.00 60,253,085.11
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment		29,271,212.11 147,895,082.21 72,705,354.56	2,100,000.00 60,253,085.1 77,677,670.02
621,500,000.00 319,745,774.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs		29,271,212.11 147,895,082.21	2,100,000.00 60,253,085.11 77,677,670.02
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment		29,271,212.11 147,895,082.21 72,705,354.56	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88	2,100,000.00 60,253,085.1 ⁻ 77,677,670.02 - 140,030,755.1 3
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88 (257,760,581.66) -	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88 (257,760,581.66) - - (248,397,413.62)	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88 (257,760,581.66) - (248,397,413.62) (248,397,413.62)	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F+ G		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88 (257,760,581.66) - (248,397,413.62) (248,397,413.62) (248,397,413.62)	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13 289,483,274.97 - -
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88 (257,760,581.66) - (248,397,413.62) (248,397,413.62)	2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13 289,483,274.97 - -
621,500,000.00 319,745,774.00 41,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F+ G		29,271,212.11 147,895,082.21 72,705,354.56 - 249,871,648.88 (257,760,581.66) - (248,397,413.62) (248,397,413.62) (248,397,413.62)	429,514,030.10 2,100,000.00 60,253,085.11 77,677,670.02 - 140,030,755.13 289,483,274.97 - - 289,483,274.97 (40,942,417.50)

STATEMENT NO. 2 GWARZO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets	_		
Cash		_	11,909.86
Main Account		14,189,298.40	23,409,991.09
Project Account			
Revenue Account		63,835.76	193,167.01
Others		5,547.26	6,781.50
Total Recurrent Assets (A)		14,258,681.42	23,621,849.46
Non-Current Assets			
Total Investments (B)	<u>2</u>	61,079,439.80	61,079,439.80
_	<u>3</u>		
Advances			
Retained Balance		-	-
Stabilization		496,100,912.18	496,100,912.18
Impersonal (Others)		-	-
Personal		7,162,431.67	7,162,431.67
Total Non-Current Assets (C)		503,263,343.85	503,263,343.85
Balance of Liabilities Over Assets (D)		2,312,992,954.49	2,055,232,372.83
Total Assets (D= A+B+C+D)		2,891,594,419.56	2,643,197,005.94
LIABILITIES		1	
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>	<u>3</u>	 	
Government		83,115,972.59	77,398,282.59
Others 1		60,897,036.59	59,822,731.59
Others 2		2,747,581,410.38	2,505,975,991.76
Total Deposits (E)		2,891,594,419.56	2,643,197,005.94
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		2,891,594,419.56	2,643,197,005.94

STATEMENT NO. 3 GWARZO LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen	Original	Variance on
Actual 2019 (=N=)					tary Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,719,923,744.41	Statutory Allocation		1,170,303,803.67	1,665,947,904.00		1,665,947,904.00	495,644,100.33
520,184,501.61	Local Govt Share of VAT		505,130,386.94	700,160,643.60		700,160,643.60	195,030,256.66
75,834,235.39	Other Federally Allocated Revenue	<u>1</u>	172,454,885.77	630,552,536.00		630,552,536.00	458,097,650.23
-	10% State Allocation		-			-	0.00
-	Other Capital Receipts		-	-		-	0.00
42,560,920.00	Tax Revenue		622,420.00	19,357,000.00		19,357,000.00	18,734,580.00
11,077,825.19	Non Tax Revenue		1,578,084.00	69,957,000.00		69,957,000.00	68,378,916.00
7,780,000.00	Investment Income		2,571,080.00	24,000,000.00		24,000,000.00	21,428,920.00
-	Interest Earned		-	900,000.00		900,000.00	900,000.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
-	Domestic Loans/Borrowings		84,264,469.42	341,000,000.00		341,000,000.00	256,735,530.58
-	Extraordinary Items					-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,377,361,226.60	Total Revenue (A)		1,936,925,129.80	3,461,875,083.60	-	3,461,875,083.60	1,524,949,953.80
	LESS EXPENDITURE:						
1,568,326,436.09	Salaries & Wages		1,490,152,648.05	1,653,604,703.00		1,653,604,703.00	163,452,054.95
49,196,714.56	Social Benefits		40,909,090.92	88,469,355.00		88,469,355.00	47,560,264.08
223,082,687.34	Overhead Cost		285,057,009.74	517,500,000.00		517,500,000.00	232,442,990.26
107,241,358.51	Grants & Contributions		86,177,181.80	97,000,000.00		97,000,000.00	10,822,818.20
_	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.07		0	0	-42,518,132.07
-	Transfer to other Fund		_	-	. 0	0	0.00
1,947,847,196.50	Total Expenditure (B)		1,944,814,062.58	2,356,574,058.00		2,356,574,058.00	411,759,995.42
429,514,030.10	Operating Balance: (A - B)		(7,888,932.78)	1,105,301,025.60	-	1,105,301,025.60	1,113,189,958.38
429,514,030.10	Transfer to Capítal Development Fund		(7,888,932.78)				

STATEMENT NO. 4 GWARZO LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supple mentary Budget 2020	Performance on Budget (%)
(274,824,460.87)	Opening Balance 1/1/2020 Add: Revenue		23,621,849.46				-
429,514,030.10	Transfer from Capítal Development Fund		(7,888,932.78)				0%
0	Infrastructural		0		0	0	0%
0	Development Loan Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aida & Cranta				0		0%
0	Aids & Grants		0	-	0	0	
154,689,569.23	Total Revenue		15,732,916.68	-	-	-	0%
	Less: Capital Expenditure						-
2,100,000.00	Fixed Assets Purchased		29,271,212.11	107,500,000.00	107,500,000.00		27%
60,253,085.11	Construction / Provision		147,895,082.21	621,500,000.00	621,500,000.00		24%
77,677,670.02	Rehabilitation / Repairs		72,705,354.56	319,745,774.00	319,745,774.00		23%
-	Preservation of the Environment		-	41,500,000.00	41,500,000.00		0%
140,030,755.13	Sub-total		249,871,648.88	1,090,245,774.00	1,090,245,774.00	-	23%
							-
	Capital Expenditure		_			_	0%
	from Aids & Grants Repayment of		0		0	0	
	Borrowings/Sure-P		0	-	0	0	0%
	Sub-total		-	-	-	-	0%
							-
140,030,755.13	Total Capital Expenditure for the year		249,871,648.88	1,090,245,774.00	1,090,245,774.00	-	23%
							-
	Closing Balance			-1,090,245,774.00		0.00	-0.23

SCHEDULE OF INVESTMENTS GWARZO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,150,389.00
2	URBAN DEVELOPNMENT BANK	500,000.00
3	JAIZ BANK PLC	715,908.00
4	DALA BUILDING SOCIETY LTD	2,300,000.00
5	CONOIL	1,569,600.00
6	LAFARCE/WAPCO	7,705,580.00
7	FIDELITY BANK	110,727.68
8	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12
9	WAPCO	10,876,770.00
	TOTAL INVESTMENTS	61,079,439.80

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

KABO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

Senderds (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State France Regulations (2004) as revised and other Kano legal requirements.

Blest Regard,

ATURF:

LOCAL GOVERNMENT COUNCIL,

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, KABO LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF KABO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Kabo Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kabo Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 KABO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET		Neter	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,818,534,697.50	Local Govt Share of Statutory Allocation		1,127,665,659.01	1,369,877,875.60
423,250,137.00	Local Govt Share of VAT	_	476,211,844.47	411,585,734.73
447,772,153.50	Other Federally Allocated Revenue	1	165,206,478.21	60,400,143.78
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts	-	_	
1,600,000.00	Tax Revenue		_	
40,065,000.00	Non Tax Revenue		551,915.00	4,298,127.71
1,450,000.00	Investment Income		529,000.00	453,710.00
1,400,000.00	Interest Earned		-	
	Refund and Re-imbursement			
10,000,000.00	Aids & Grants			
341,000,000.00	Domestic Loans/Borrowings		144,253,765.80	
341,000,000.00	Extraordinary Items		144,233,703.00	
-	Prepayments/Arrears of Revenue		-	-
-	Total Receipts from Operating Activities (A)		-	-
4,152,671,988.00	Total Receipts from Operating Activities (A)		1,914,418,662.49	1,846,615,591.82
	PAYMENTS:			
1 505 040 045 40			1 240 000 404 00	1 040 405 040 40
1,565,216,315.40	Salaries & Wages		1,316,000,124.09	1,216,165,642.48
34,649,372.00	Social Benefits		44,318,181.83	44,279,978.41
657,570,000.00	Overhead Cost		429,302,767.41	287,922,531.80
165,500,000.00	Grants & Contributions		70,200,173.55	83,694,887.74
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		-	-
2,422,935,687.40	Total Outflow from Operating Activities (B)		1,902,339,378.97	1,632,063,040.43
			40.070.000.50	044 550 554 00
	Net Cashflow From Operating Activities C = (A-B)		12,079,283.52	214,552,551.39
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
65,200,000.00	Fixed Assets Purchased		2,500,000.00	4,080,000.00
	Construction / Provision		365,012,117.04	
1,148,877,088.00			, ,	132,391,201.43
290,000,000.00	Rehabilitation / Repairs		120,981,064.69	110,226,358.48
20,000,000.00	Preservation of the Environment		-	-
1,524,077,088.00	Total Capital Expenditure = D		488,493,181.73	246,697,559.91
	Net Cash Flow from Investing Activities E = (C-D)		(476 442 000 24)	(22 4 45 000 52)
	Net Cash Flow from investing Activities E – (C-D)		(476,413,898.21)	(32,145,008.52)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
•	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT			
	ACCOUNTS:			
	Increase/decrease in other Cash Assets			
	Increase/decrease in other Liability		(457,760,449.33)	
	Total Movement in other cash equivelent account	:		
	= G		(457,760,449.33)	-
	Total Expenditure from Financing Activities =F+ G		(457,760,449.33)	-
	Net Cash Flow from all Activities G = (E-F-G)		(18,653,448.88)	(32,145,008.52)
l				
ſ	, , , , , , , , , , , , , , , , , , ,			
[Cash & Its Equivalent as at 1/1/2020 = H Cash & Its Equivalent as at 31/12/2020 = (G+H)		26,883,760.95 8,230,312.07	(715,202,095.35) (747,347,103.87)

STATEMENT NO. 2 KABO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		2,000.00	3,386.34
Main Account		8,199,274.83	26,837,243.24
Project Account		-	473.23
Revenue Account		27,412.14	330.64
Others		1,625.10	42,327.50
Total Recurrent Assets (A)		8,230,312.07	26,883,760.95
Non-Current Assets		T	
Total Investments (B)	<u>2</u>	46,252,484.46	46,252,484.46
_	<u>3</u>		
<u>Advances</u>			
Retained Balance		-	
Stabilization		535,110,173.85	535,110,173.85
Impersonal (Others)		90,760,538.00	90,760,538.00
Personal		-	
Total Non-Current Assets (C)		625,870,711.85	625,870,711.85
Balance of Liabilities Over Assets (D)		1,223,761,002.08	747,347,103.87
Total Assets (D= A+B+C+D)		1,904,114,510.46	1,446,354,061.13
<u>LIABILITIES</u>			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>	<u>3</u>	·	
Government		107,774,500.70	107,774,500.70
Others 1		64,021,099.94	64,021,099.94
Others 2		1,732,318,909.82	1,274,558,460.49
Total Deposits (E)		1,904,114,510.46	1,446,354,061.13
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		1,904,114,510.46	1,446,354,061.13

STATEMENT NO. 3 KABO LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Suppleme ntary	Original	Variance on
Actual 2019 (=N=)	Becomption			That Budget	Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,369,877,875.60	Statutory Allocation		1,127,665,659.01	2,818,534,697.50		2,818,534,697.50	1,690,869,038.49
			476 244 244 47	422 250 427 00		422 250 427 00	52 064 707 47
411,585,734.73	Local Govt Share of VAT Other Federally Allocated		476,211,844.47	423,250,137.00		423,250,137.00	-52,961,707.47
60,400,143.78	Revenue	<u>1</u>	165,206,478.21	447,772,153.50		447,772,153.50	282,565,675.29
-	10% State Allocation			69,000,000.00		69,000,000.00	69,000,000.00
	10/0 State / mocation			03,000,000.00		03,000,000.00	05,000,000.00
-	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue		-	1,600,000.00		1,600,000.00	1,600,000.00
4,298,127.71	Non Tax Revenue		551,915.00	40,065,000.00		40,065,000.00	39,513,085.00
453,710.00	Investment Income		529,000.00	1,450,000.00		1,450,000.00	921,000.00
_	Interest Earned						0.00
-	Refund and Re-						0.00
-	imbursement		-	-		-	0.00
_	Aids & Grants		_	10,000,000.00		10,000,000.00	10,000,000.00
	Domestic			10,000,000.00		10,000,000.00	10,000,000.00
-	Loans/Borrowings		144,253,765.80	341,000,000.00		341,000,000.00	196,746,234.20
-	Extraordinary Items		-	-		-	0.00
	Prepayments/Arrears of						
-	Revenue		-			-	0.00
1,846,615,591.82	Total Revenue (A)		1,914,418,662.49	4,152,671,988.00	-	4,152,671,988.00	2,238,253,325.51
	LESS EXPENDITURE:						
1,216,165,642.48	Salaries & Wages		1,316,000,124.09	1,565,216,315.40		1,565,216,315.40	249,216,191.31
44.070.070.44				24 640 272 00		24 642 272 22	0.000.000.00
44,279,978.41	Social Benefits		44,318,181.83	34,649,372.00		34,649,372.00	-9,668,809.83
287,922,531.80	Overhead Cost		429,302,767.41	657,570,000.00		657,570,000.00	228,267,232.59
83,694,887.74	Grants & Contributions		70,200,173.55	165,500,000.00		165,500,000.00	95,299,826.45
03,034,007.74	Subsidies General		70,200,175.55	103,300,000.00		103,300,000.00	55,255,020.45
-	Domestic				0	0	0.00
	Interest/Discount		42,518,132.09		0	0	-42,518,132.09
	Transfer to other Fund				~		0.00
-			1	-		U	0.00
1,632,063,040.43	Total Expenditure (B)		1,902,339,378.97	2,422,935,687.40	-	2,422,935,687.40	520,596,308.43
214,552,551.39	Operating Balance: (A - B)		12,079,283.52	1,729,736,300.60	-	1,729,736,300.60	1,717,657,017.08
	Transfer to Capítal		12 070 000 50				
214,552,551.39	Development Fund]	12,079,283.52				

STATEMENT NO. 4 KABO LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget		Performanc e on Budget (%)
345,894,346.72	Opening Balance 1/1/2020		26,883,760.95				-
	Add: Revenue						-
	Transfer from Capítal Development						0%
214,552,551.39	Fund Infrastructural		12,079,283.52				0%
0	Development Loan		0	-	C	0	0%
0	Commercial Agriculture Credit Scheme		0	-	C	0	0%
0	Small And Medium Scale Enterprises Loan		0	_	C	0 0	0%
0	Aids & Grants		0	-	C	0	0%
560,446,898.11	Total Revenue		38,963,044.47	-		-	0%
	Less: Capital Expenditure						
4,080,000.00	Fixed Assets Purchased		2,500,000.00	65,200,000.00	65,200,000.00		4%
132,391,201.43	Construction / Provision		365,012,117.04	1,148,877,088.00	1,148,877,088.00		32%
110,226,358.48	Rehabilitation / Repairs		120,981,064.69	290,000,000.00	290,000,000.00		42%
-	Preservation of the Environment		-	20,000,000.00	20,000,000.00		0%
246,697,559.91	Sub-total		488,493,181.73	1,524,077,088.00	1,524,077,088.00	-	32%
							_
	Capital Expenditure from Aids & Grants		0	-	C	0	0%
-	Repayment of Borrowings/Sure-P		0	-	C	0	0%
-	Sub-total			-		-	0%
	Total Capital Expenditure for the						- 32%
246,697,559.91	year		488,493,181.73	1,524,077,088.00	1,524,077,088.00	-	
313,749,338.20	Closing Balance		-449,530,137.26	-1,524,077,088.00	-1,524,077,088.00	0.00	-0.32

SCHEDULE OF INVESTMENTS KABO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK PLC	715,908.00
4	DALA BUILDING SOCIETY	2,300,000.00
5	WAPCO	5,324,994.66
6	FEDELITY BANK	110,727.68
7	NIGERIA SOVEIREGN INVESTMENT	36,150,465.12
	TOTAL INVESTMENTS	46,252,484.46

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b)</u>.

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State *Financial Regulations (2004) as revised and other Kano legal requirements.*

Best Regard,

SIGNATURE:

TREASURER

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Kano Municipal Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kano Municipal Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2020	CAON FLOWO FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
3,280,000,000.00	Local Govt Share of Statutory Allocation		1,643,020,517.27	1,995,926,219.61
1,550,102,338.00	Local Govt Share of VAT		682,015,112.49	590,857,832.99
1,010,500,000.00	Other Federally Allocated Revenue	1	239,332,819.87	88,003,633.57
69,000,000.00	10% State Allocation	·	200,002,010.01	00,000,000.01
09,000,000.00		-	-	-
<u> </u>	Other Capital Receipts		-	-
52,000,000.00	Tax Revenue		9,201,000.00	15,660,500.00
72,480,000.00	Non Tax Revenue		37,659,647.94	19,075,613.92
77,200,000.00			12,765,300.00	14,176,400.00
500,000.00	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
10,000,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		120,054,141.54	-
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
6,463,782,338.00	Total Receipts from Operating Activities (A)		2,744,048,539.11	2,723,700,200.09
	· · · · ·	•		
	PAYMENTS:			
2,876,185,549.43	Salaries & Wages		2,629,559,712.66	2,442,989,321.10
110,197,033.00	Social Benefits		81,301,300.02	66,808,840.36
642,510,000.00	Overhead Cost		424,229,955.23	596,118,485.98
233,000,000.00	Grants & Contributions		95,977,818.09	75,615,038.06
233,000,000.00	Subsidies General		93,977,010.09	75,015,030.00
	Domestic Interest/Discount		40 510 000 00	-
-	Transfer to other Fund		42,518,283.09	-
-			-	-
3,861,892,582.43	Total Outflow from Operating Activities (B)		3,273,587,069.09	3,181,531,685.50
	Net Cashflow From Operating Activities C = (A-B)		(529,538,529.98)	(457,831,485.41)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
847,500,000.00	Fixed Assets Purchased		56,067,739.86	49,271,296.91
1,476,500,000.00	Construction / Provision		238,286,087.39	384,740,149.94
500,000,000.00	Rehabilitation / Repairs		27,467,437.31	78,084,000.00
109,800,000.00	Preservation of the Environment		-	-
2,933,800,000.00	Total Capital Expenditure = D		321,821,264.56	512,095,446.85
			· · ·	
	Net Cash Flow from Investing Activities E = (C-D)		(851,359,794.54)	(969,926,932.26)
			(***,***,******	(***;*=*;**==*)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
	Total Expenditure from Financing Activities = F			
•	MOVEMENT IN OTHER CASH EQUIVELENT		-	•
	ACCOUNTS:			
			(924 204 072 02)	
	Increase/decrease in other Cash Assets		(834,394,973.92)	
	Increase/decrease in other Liability			
	Total Movement in other cash equivelent account = G		(834,394,973.92)	_
	Total Expenditure from Financing Activities =F+ G		(834,394,973.92)	_
	Net Cash Flow from all Activities G = (E-F-G)		(16,964,820.62)	(969,926,932.26)
			(10,007,020.02)	(303,320,332.20)
	Coop 8 Ito Equivalent op at $4/4/2020 = 11$		10 200 206 00	(2 240 620 200 72)
	Cash & Its Equivalent as at 1/1/2020 = H		18,289,286.00	(3,218,628,299.72)
	Cash & Its Equivalent as at 31/12/2020 = (G+H)	,	1,324,465.38	(4,188,555,231.98)

STATEMENT NO. 2 KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019	
ASSETS		1		
Current Assets				
Cash		-	3,117.87	
Main Account		1,021,186.21	18,101,417.52	
Project Account		3,486.61	23,486.61	
Revenue Account		293,496.33	161,264.00	
Others		6,296.23		
Total Recurrent Assets (A)		1,324,465.38	18,289,286.00	
Non-Current Assets				
Total Investments (B)	<u>2</u>	48,963,641.13	48,963,641.13	
	<u>3</u>	_		
Advances				
Retained Balance		-		
Stabilization		465,853,827.31	465,853,827.31	
Impersonal (Others)		-	30,613,835.14	
Personal		-	1,690,515.83	
Total Non-Current Assets (C)		465,853,827.31	498,158,178.28	
Balance of Liabilities Over Assets (D)		5,042,936,444.62	4,188,555,231.98	
Total Assets (D= A+B+C+D)		5,559,078,378.44	4,753,966,337.39	
LIABILITIES				
Short Term Loans				
Bank Overdraft				
Others				
Total Liabilities (D)		-	-	
DEPOSITS	<u>3</u>			
Government		87,530,346.22	84,508,928.12	
Others 1		56,749,004.66	56,749,004.66	
Others 2		5,414,799,027.56	4,612,708,404.61	
Total Deposits (E)		5,559,078,378.44	4,753,966,337.39	
Balance of Assets Over Liabilities (F)			-	
Total Liabilities (G= D+E+F)		5,559,078,378.44	4,753,966,337.39	

STATEMENT NO. 3 KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Suppleme	Original	Variance on
Actual 2019 (=N=)					ntary Budget	Budget	Final Budget
						_	
	REVENUE: Local Govt Share of Statutory						
1,995,926,219.61	Allocation		1,643,020,517.27	3,280,000,000.00		3,280,000,000.00	1,636,979,482.73
F00 0F7 022 00			C02 015 112 40	1 550 102 228 00		1 550 102 228 00	000 007 225 51
590,857,832.99	Local Govt Share of VAT Other Federally Allocated	1	682,015,112.49	1,550,102,338.00		1,550,102,338.00	868,087,225.51
88,003,633.57	Revenue	<u>1</u>	239,332,819.87	1,010,500,000.00		1,010,500,000.00	771,167,180.13
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
	Other Capital Receipts						0.00
-				-		-	0.00
15,660,500.00	Tax Revenue		9,201,000.00	52,000,000.00		52,000,000.00	42,799,000.00
19,075,613.92	Non Tax Revenue		37,659,647.94	72,480,000.00		72,480,000.00	34,820,352.06
14,176,400.00	Investment Income		12 765 200 00	77,200,000.00		77,200,000.00	64 424 700 00
14,178,400.00	investment income		12,765,300.00	77,200,000.00		77,200,000.00	64,434,700.00
-	Interest Earned			500,000.00		500,000.00	500,000.00
_	Refund and Re-imbursement		-			_	0.00
_	Aids & Grants			10,000,000.00		10,000,000.00	10,000,000.00
				10,000,000.00		10,000,000.00	10,000,000.00
-	Domestic Loans/Borrowings		120,054,141.54	342,000,000.00		342,000,000.00	221,945,858.46
-	Extraordinary Items		-	-		-	0.00
_	Prepayments/Arrears of Revenue		_	-		_	0.00
2,723,700,200.09	Total Revenue (A)		2,744,048,539.11	6,463,782,338.00	-	6,463,782,338.00	3,719,733,798.89
	LESS EXPENDITURE:						
2,442,989,321.10	Salaries & Wages		2,629,559,712.66	2,876,185,549.43		2,876,185,549.43	246,625,836.77
66,808,840.36	Social Benefits		81,301,300.02	110,197,033.00		110,197,033.00	28,895,732.98
596,118,485.98	Overhead Cost		424,229,955.23	642,510,000.00		642,510,000.00	218,280,044.77
75,615,038.06	Grants & Contributions		95,977,818.09	233,000,000.00		233,000,000.00	137,022,181.91
_	Subsidies General		_	-	0	0	0.00
	Domestic Interest/Discount		AD 510 303 00		_	_	
-			42,518,283.09			U	-42,518,283.09
	Transfer to other Fund			-	0	0	0.00
3,181,531,685.50	Total Expenditure (B)		3,273,587,069.09	3,861,892,582.43	-	3,861,892,582.43	588,305,513.34
(457,831,485.41)	Operating Balance: (A - B)		(529,538,529.98)	2,601,889,755.57		2,601,889,755.57	3,131,428,285.55
(757,051,705.41)			(323,330,323,30)	-,00,100,100,100,100,100,100,100,100,100		2,001,003,733.37	3,131,720,203.33
	Transfer to Capítal		/				
(457,831,485.41)	Development Fund		(529,538,529.98)				

STATEMENT NO. 4 KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget		Performance on Budget (%)
(115,241,428.00)	Opening Balance 1/1/2020		18,289,286.00				-
	Add: Revenue						-
(457,831,485.41)	Transfer from Capital Development Fund		(529,538,529.98)				0%
0	Infrastructural Development Loan		0	-	C		0%
0	Commercial Agriculture Credit Scheme		0	-	C) C	0%
0	Small And Medium Scale Enterprises Loan		0	_	C	0 0	0%
0	Aids & Grants		0				0%
(573,072,913.41)	Total Revenue		(511,249,243.98)	-		+	0%
	Less: Capital						-
	Expenditure Fixed Assets						-
49,271,296.91	Purchased		56,067,739.86	847,500,000.00	847,500,000.00		7%
384,740,149.94	Construction / Provision		238,286,087.39	1,476,500,000.00	1,476,500,000.00		16%
78,084,000.00	Rehabilitation / Repairs		27,467,437.31	500,000,000.00	500,000,000.00)	5%
-	Preservation of the Environment		-	109,800,000.00	109,800,000.00		0%
512,095,446.85	Sub-total		321,821,264.56	2,933,800,000.00	2,933,800,000.00	-	11%
							-
	Capital Expenditure from Aids & Grants		Ω		ſ		0%
_	Repayment of Borrowings/Sure-P				r		0%
-	Sub-total						0%
	Total Capital	'					-
512,095,446.85	Expenditure for the year		321,821,264.56	2,933,800,000.00	2,933,800,000.00	-	11%
,,	,		,,,0	_,,			-
-1,085,168,360.26	Closing Balance		-833.070 508 54	-2,933,800,000.00	-2,933,800,000.00	0.00	-0.11

SCHEDULE OF INVESTMENTS KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
2	UNITY BANK	1,150,389.00
3	URBAN DEVELOPMENT BANK	500,000.00
4	DALA BUILDING SOCIETY	2,300,000.00
5	LAFARGE WAPCO	8,036,151.33
6	FIDILITY BANK	110,727.68
7	JAIZ BANK PLC	715,908.00
	TOTAL INVESTMENTS	48,963,641.13

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

KARAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

TREASURER LARATE LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, KARAYE LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF KARAYE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Karaye Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Karaye Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 KARAYE LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
	DEACIDTA			
(=N=)	RECEIPTS		(=N=)	(=N=)
1,707,410,298.00	Local Govt Share of Statutory Allocation	_	1,093,493,988.91	1,328,366,444.93
398,275,386.00	Local Govt Share of VAT		464,085,422.89	401,067,216.59
262,242,541.00	Other Federally Allocated Revenue	<u>1</u>	160,433,949.75	58,569,837.28
69,000,000.00	10% State Allocation		-	-
	Other Capital Receipts		_	
80,000.00	Tax Revenue		20,000.00	
64,037,000.00				-
	Non Tax Revenue		3,333,921.39	5,317,606.22
2,440,000.00	Investment Income		402,000.00	398,700.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
5,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		84,266,674.22	-
-	Extraordinary Items		-	-
_	Prepayments/Arrears of Revenue		_	
2,849,485,225.00	Total Receipts from Operating Activities (A)		1,806,035,957.16	1,793,719,805.02
2,049,403,223.00	Total Receipts from Operating Activities (A)		1,000,033,937.10	1,795,719,005.02
	PAYMENTS:			
727,812,769.00	Salaries & Wages		496,278,790.65	1,007,267,811.93
111,000,000.00	Social Benefits		40,909,090.92	35,056,623.86
579,625,724.00	Overhead Cost		331,795,284.72	238,148,290.70
701,460,772.00	Grants & Contributions		671,781,690.87	33,572,934.97
	Subsidies General		-	-
	Domestic Interest/Discount		42,518,132.09	
	Transfer to other Fund		42,010,102.00	-
-			4 502 202 000 25	4 244 045 004 40
2,119,899,265.00	Total Outflow from Operating Activities (B)		1,583,282,989.25	1,314,045,661.46
	Net Cashflow From Operating Activities C = (A-B)		222,752,967.91	479,674,143.56
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
6,000,000.00	Fixed Assets Purchased		-	35,329,082.00
290,389,475.00	Construction / Provision		77,578,950.91	19,781,146.06
396,000,000.00	Rehabilitation / Repairs		106,447,717.40	27,348,951.80
	Preservation of the Environment			-
692,389,475.00	Total Capital Expenditure = D		184,026,668.31	82,459,179.86
032,303,473.00	Total Capital Experiature - D		104,020,000.31	02,439,179.00
	Net Ceeh Flow from Investing Activities F = (0.D)		20 700 000 00	207 244 002 70
	Net Cash Flow from Investing Activities E = (C-D)		38,726,299.60	397,214,963.70
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F			•
	MOVEMENT IN OTHER CASH EQUIVELENT			
	ACCOUNTS:			
	Increase/decrease in other Cash Assets		61,025,894.98	
	Increase/decrease in other Liability		01,020,007.00	
			61 005 004 00	
	Total Movement in other cash equivelent account = G		61,025,894.98	-
	Total Expenditure from Financing Activities =F+ G		61,025,894.98	-
	Net Cash Flow from all Activities G = (E-F-G)		(22,299,595.38)	397,214,963.70
	Cash & Its Equivalent as at 1/1/2020 = H		30,490,434.71	1,257,733,861.99
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		8,190,839.33	1,654,948,825.69
	· · · · ·			

STATEMENT NO. 2 KARAYE LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	1,397.77
Main Account		8,123,548.21	30,333,886.94
Project Account		-	38,530.00
Revenue Account		20,700.60	66,620.00
Others		46,590.52	50,000.00
Total Recurrent Assets (A)		8,190,839.33	30,490,434.71
Non-Current Assets			
Total Investments (B)	<u>2</u>	59,510,206.83	59,510,206.83
	<u>3</u>		
<u>Advances</u>			
Retained Balance		1,156,144,620.56	1,052,370,736.20
Stabilization		566,051,289.31	566,051,289.31
Impersonal (Others)		-	23,054,750.00
Personal		-	3,957,735.07
Total Non-Current Assets (C)		1,722,195,909.87	1,645,434,510.58
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		1,789,896,956.03	1,735,435,152.12
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		89,040,126.09	72,987,316.70
Others 1		7,181,704.65	7,499,009.73
Others 2		-	_
Total Deposits (E)		96,221,830.74	80,486,326.43
Balance of Assets Over Liabilities (F)		1,693,675,125.29	1,654,948,825.69
Total Liabilities (G= D+E+F)		1,789,896,956.03	1,735,435,152.12

STATEMENT NO. 3 KARAYE LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Suppleme ntary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	<u>REVENUE:</u>						
1,328,366,444.93	Local Govt Share of Statutory Allocation	-	1,093,493,988.91	1,707,410,298.00		1,707,410,298.00	613,916,309.09
401,067,216.59	Local Govt Share of VAT	-	464,085,422.89	398,275,386.00		398,275,386.00	-65,810,036.89
58,569,837.28	Other Federally Allocated Revenue	<u>1</u>	160,433,949.75	262,242,541.00		262,242,541.00	101,808,591.25
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts			-		-	0.00
-	Tax Revenue		20,000.00	80,000.00		80,000.00	60,000.00
5,317,606.22	Non Tax Revenue		3,333,921.39	64,037,000.00		64,037,000.00	60,703,078.61
398,700.00	Investment Income		402,000.00	2,440,000.00		2,440,000.00	2,038,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement		_	-		_	0.00
-	Aids & Grants		-	5,000,000.00		5,000,000.00	5,000,000.00
-	Domestic Loans/Borrowings		84,266,674.22	341,000,000.00		341,000,000.00	256,733,325.78
-	Extraordinary Items		_	-		_	0.00
-	Prepayments/Arrears of Revenue		_	-		_	0.00
1,793,719,805.02	Total Revenue (A)		1,806,035,957.16	2,849,485,225.00	-	2,849,485,225.00	1,043,449,267.84
	LESS EXPENDITURE:						
1,007,267,811.93	Salaries & Wages		496,278,790.65	727,812,769.00		727,812,769.00	231,533,978.35
35,056,623.86	Social Benefits		40,909,090.92	111,000,000.00		111,000,000.00	70,090,909.08
238,148,290.70	Overhead Cost		331,795,284.72	579,625,724.00		579,625,724.00	247,830,439.28
33,572,934.97	Grants & Contributions		671,781,690.87	701,460,772.00		701,460,772.00	29,679,081.13
_	Subsidies General		_	-	C	o	0.00
	Domestic Interest/Discount		42,518,132.09		C	0	-42,518,132.09
-	Transfer to other Fund		_	_	C	0	0.00
1,314,045,661.46	Total Expenditure (B)		1,583,282,989.25	2,119,899,265.00		2,119,899,265.00	
479,674,143.56	Operating Balance: (A - B)		222,752,967.91	729,585,960.00		729,585,960.00	506,832,992.09
479,674,143.56	Transfer to Capítal Development Fund		222,752,967.91				

STATEMENT NO. 4 KARAYE LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	entary	Performai ce on Budget (%
(75,453,644.26)	Opening Balance 1/1/2020		30,490,434.71				-
	Add: Revenue						-
479,674,143.56	Transfer from Capítal Development Fund		222,752,967.91				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
404,220,499.30	Total Revenue		253,243,402.62	-	-	-	0%
	Less: Capital Expenditure						-
35,329,082.00	Fixed Assets Purchased			6,000,000.00	6,000,000.00		- 0%
19,781,146.06	Construction / Provision		77,578,950.91		290,389,475.00		27%
27,348,951.80	Rehabilitation / Repairs		106,447,717.40		396,000,000.00		27%
_	Preservation of the Environment		-	_	-		0%
82,459,179.86	Sub-total		184,026,668.31	692,389,475.00	692,389,475.00	-	27%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
82,459,179.86	Total Capital Expenditure for the year		184,026,668.31	692,389,475.00	692,389,475.00	-	27%
							-
321,761,319.44	Closing Balance		69,216,734.31	-692,389,475.00	-692,389,475.00	0.00	-0.27

SCHEDULE OF INVESTMENTS KARAYE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	LAFARGE WAPCO	7,705,947.71
2	WAPCO	10,876,770.00
3	FIDILITY BANK	110,727.00
4	UNITY BANK	1,150,389.00
5	URBAN DEVELOPMENT BANK	500,000.00
6	JAIZ BANK PLC	715,908.00
7	DALA BUILDING SOCIETY	2,300,000.00
8	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
	TOTAL INVESTMENTS	59,510,206.83

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

KIBIYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, KIBIYA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF KIBIYA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Kibiya Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kibiya Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 KIBIYA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
1,831,985,759.10	Local Govt Share of Statutory Allocation		1,103,559,433.18	1,340,593,854.09
395,860,562.70	Local Govt Share of VAT		459,823,604.79	397,111,657.62
262,491,607.00	Other Federally Allocated Revenue	<u>1</u>	161,104,839.23	59,108,963.61
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
270,000.00	Tax Revenue		-	-
192,138,000.00	Non Tax Revenue		1,628,153.83	1,985,623.29
1,000,000.00	Investment Income		422,270.00	-
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		84,253,765.81	-
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
3,094,745,928.80	Total Receipts from Operating Activities (A)		1,810,792,066.84	1,798,800,098.6
	1			
	PAYMENTS:			
1,050,496,728.83	Salaries & Wages		878,620,528.21	824,631,461.7
64,700,000.00	Social Benefits		39,409,908.10	37,850,028.8
604,022,000.00	Overhead Cost		427,983,319.54	261,956,799.5
150,200,000.00	Grants & Contributions		139,166,480.99	163,499,918.4
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		-	-
1,869,418,728.83	Total Outflow from Operating Activities (B)		1,527,698,368.93	1,287,938,208.6
	Net Cashflow From Operating Activities C = (A-B)		283,093,697.91	510,861,890.01
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
64,000,000.00	Fixed Assets Purchased		13,545,454.51	13,832,625.00
754,750,000.00	Construction / Provision		247,905,490.89	19,200,000.0
94,750,000.00	Rehabilitation / Repairs		1,025,550.00	19,200,000.0
16,752,957.26	Preservation of the Environment		1,025,550.00	-
930,252,957.26	Total Capital Expenditure = D		262,476,495.40	33,032,625.0
930,232,937.20	Total Capital Experior di		202,470,495.40	55,052,025.0
	Net Cash Flow from Investing Activities E = (C-D)		20,617,202.51	477,829,265.0
	Net Cash Flow from investing Activities E = (C-D)		20,017,202.31	477,829,205.0
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
_	Total Expenditure from Financing Activities = F		_	_
-	Total Experimenter From Financing Activities - P		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS			
	Increase/decrease in other Cash Assets	-	23,493,188.09	
	Increase/decrease in other Liability		23,733,100.03	
	Total Movement in other cash equivelent account =			
	G		23,493,188.09	-
	Total Expenditure from Financing Activities = (F+G)		23,493,188.09	
	Net Cash Flow from all Activities G = (E-F-G)		(2,875,985.58)	477,829,265.0
			(_,0,0,000,00)	
	Cash & Its Equivalent as at 1/1/2020 = H		14,890,188.94	2,456,755,742.9
		1	,000,100,01	_,
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		12,014,203.36	2,934,585,007.9

STATEMENT NO. 2 KIBIYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	70,350.00
Main Account		11,915,526.90	3,685,290.82
Project Account		-	165,630.00
Revenue Account		76,742.35	10,946,011.24
Others		21,934.11	22,906.88
Total Recurrent Assets (A)		12,014,203.36	14,890,188.94
Non-Current Assets			
Total Investments (B)	2	47,927,040.82	47,927,040.82
	3	-	
Advances			
Retained Balance		2,292,063,955.55	2,265,990,731.00
Stabilization		615,825,616.46	615,825,616.46
Impersonal (Others)		32,288,471.44	32,288,471.44
Personal		3,698,190.91	3,698,190.91
Total Non-Current Assets (C)		2,943,876,234.36	2,917,803,009.81
Balance of Liabilities Over Assets (D)			
Total Assets (D= A+B+C+D)		3,003,817,478.54	2,980,620,239.57
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		41,561,847.07	38,248,026.18
Others 1		7,353,421.00	7,787,205.43
Others 2		-	-
Total Deposits (E)		48,915,268.07	46,035,231.61
Balance of Assets Over Liabilities (F)		2,954,902,210.47	2,934,585,007.96
Total Liabilities (G= D+E+F)		3,003,817,478.54	2,980,620,239.57

STATEMENT NO. 3 KIBIYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year					Supplemen	Original	Variance on
Actual 2019 (=N=)	Description	Notes	Actual 2020	Final Budget	tary Budget	Budget	Final Budget
					Duuget	Budget	This bugget
	REVENUE: Local Govt Share of						
1,340,593,854.09	Statutory Allocation		1,103,559,433.18	1,831,985,759.10		1,831,985,759.10	728,426,325.92
397,111,657.62	Local Govt Share of VAT		459,823,604.79	395,860,562.70		395,860,562.70	(63,963,042.09)
59,108,963.61	Other Federally Allocated Revenue	<u>1</u>	161,104,839.23	262,491,607.00		262,491,607.00	101,386,767.77
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue		-	270,000.00		270,000.00	270,000.00
1,985,623.29	Non Tax Revenue		1,628,153.83	192,138,000.00		192,138,000.00	190,509,846.17
-	Investment Income		422,270.00	1,000,000.00		1,000,000.00	577,730.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		84,253,765.81	341,000,000.00		341,000,000.00	256,746,234.19
-	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
1,798,800,098.61	Total Revenue (A)		1,810,792,066.84	3,094,745,928.80	-	3,094,745,928.80	1,283,953,861.96
	LESS EXPENDITURE:						
824,631,461.77	Salaries & Wages		878,620,528.21	1,050,496,728.83		1,050,496,728.83	171,876,200.62
37,850,028.81	Social Benefits		39,409,908.10	64,700,000.00		64,700,000.00	25,290,091.90
261,956,799.59	Overhead Cost		427,983,319.54	604,022,000.00		604,022,000.00	176,038,680.46
163,499,918.43	Grants & Contributions		139,166,480.99	150,200,000.00		150,200,000.00	11,033,519.01
	Subsidies General		-	-	0	0	0.00
	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
1,287,938,208.60	Total Expenditure (B)		1,527,698,368.93	1,869,418,728.83	-	1,869,418,728.83	341,720,359.90
510,861,890.01	Operating Balance: (A - B)		283,093,697.91	1,225,327,199.97	_	1,225,327,199.97	942,233,502.06
510,861,890.01	Transfer to Capital Development Fund		283,093,697.91				

STATEMENT NO. 4 KIBIYA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

		1					
Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performance on Budget (%)
510,861,890.01	Opening Balance 1/1/2020		14,890,188.94				-
	Add: Revenue						-
	Transfer from Capital Development Fund		283,093,697.91				0%
0	Infrastructural Development Loan		0		0	0	0%
	Commercial Agriculture Credit Scheme		0		0	0	0%
	Small And Medium Scale Enterprises Loan		0		0	0	0%
0	Aids & Grants		0		0	0	0%
510,861,890.01	Total Revenue		297,983,886.85		-		0%
		I		Į		I.	-
	Less: Capital Expenditure						
13,832,625.00	Fixed Assets Purchased		13,545,454.51	64,000,000.00	64,000,000.00		21%
19,200,000.00	Construction / Provision		247,905,490.89	754,750,000.00	754,750,000.00		33%
-	Rehabilitation / Repairs		1,025,550.00	94,750,000.00	94,750,000.00		1%
-	Preservation of the Environment		-	16,752,957.26	16,752,957.26		0%
33,032,625.00	Sub-total		262,476,495.40	930,252,957.26	930,252,957.26	-	28%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	Repayment of Borrowings/Sure- P		0	-	0	0	0%
-	Sub-total		-	-	-		0%
							-
33,032,625.00	Total Capital Expenditure for the year		262,476,495.40	930,252,957.26	930,252,957.26		28%
	•						
477 930 365 01	Closing Balance		35,507,391.45	(930 252 957 26)	(930,252,957.26)	0.00	(0.28)

SCHEDULE OF INVESTMENTS KIBIYA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,150,389.00
2	JAIZ BANK	715,908.00
3	DALA BUILDING SOCIETY	2,000,000.00
4	LAFASE WAPCO	7,799,551.02
5	FIDELITY BANK	110,727.68
6	NIGERIAN SOVERIEN INVESTIMENT	36,150,465.12
	TOTAL INVESTMENTS	47,927,040.82

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

KIRU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

2 Marmie

LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

Withmare

TREASURER, KIRU LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF KIRU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Kiru Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kiru Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 KIRU LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
1,865,143,468.32	Local Govt Share of Statutory Allocation		1,423,724,450.64	1,729,527,373.94
555,362,240.89	Local Govt Share of VAT	-	584,413,844.24	505,544,445.16
		1		
70,008,295.95	Other Federally Allocated Revenue	<u>1</u>	206,849,620.80	76,257,675.15
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
750,000.00	Tax Revenue		-	182,160.00
62,177,361.25	Non Tax Revenue		881,102.56	204,650.00
7,500,000.00	Investment Income		2,162,000.00	1,304,600.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
6,250,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		84,256,765.78	-
1,250,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
2,978,441,366.41	Total Receipts from Operating Activities (A)		2,302,287,784.02	2,313,020,904.25
	PAYMENTS:			
1,230,864,280.33	Salaries & Wages		1,362,394,258.59	1,258,600,668.25
45,000,000.00	Social Benefits		37,500,000.01	38,641,591.46
481,650,000.00	Overhead Cost		374,007,249.42	190,397,442.42
103,000,000.00	Grants & Contributions		97,838,909.14	84,069,722.75
-	Subsidies General		-	-
	Domestic Interest/Discount		42,518,132.06	-
-	Transfer to other Fund		-	-
1,860,514,280.33	Total Outflow from Operating Activities (B)		1,914,258,549.22	1,571,709,424.88
1,000,014,200.00	Total outlow non operating Activities (b)		1,514,230,343122	1,57 1,705,424.00
	Net Cashflow From Operating Activities C = (A-B)		388,029,234.80	741,311,479.37
	Net cusiniow from operating Activities c = (A b)		300,023,234.00	/41,311,4/3.3/
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
85,000,000.00	Fixed Assets Purchased			
607,000,000.00			12 00/ 171 61	
07,000,000.00			13,084,171.61	-
122,000,000,00	Construction / Provision		86,195,973.73	- 6,998,532.00
123,000,000.00	Construction / Provision Rehabilitation / Repairs			- 6,998,532.00 162,985,294.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment		86,195,973.73 54,927,047.24 -	162,985,294.20 -
	Construction / Provision Rehabilitation / Repairs		86,195,973.73	
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D		86,195,973.73 54,927,047.24 - 154,207,192.58	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment		86,195,973.73 54,927,047.24 -	162,985,294.20 -
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)		86,195,973.73 54,927,047.24 - 154,207,192.58	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES		86,195,973.73 54,927,047.24 - 154,207,192.58	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant		86,195,973.73 54,927,047.24 - 154,207,192.58	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings		86,195,973.73 54,927,047.24 - 154,207,192.58	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F		86,195,973.73 54,927,047.24 - 154,207,192.58	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings		86,195,973.73 54,927,047.24 - 154,207,192.58	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F		86,195,973.73 54,927,047.24 - 154,207,192.58	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT		86,195,973.73 54,927,047.24 - 154,207,192.58	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		86,195,973.73 54,927,047.24 - 154,207,192.58 233,822,042.22 -	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets		86,195,973.73 54,927,047.24 - 154,207,192.58 233,822,042.22 -	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability		86,195,973.73 54,927,047.24 - 154,207,192.58 233,822,042.22 -	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account =		86,195,973.73 54,927,047.24 - 154,207,192.58 233,822,042.22 - - 254,504,807.25	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		86,195,973.73 54,927,047.24 - 154,207,192.58 233,822,042.22 - 254,504,807.25 254,504,807.25 254,504,807.25	162,985,294.20 - - 169,983,826.20 571,327,653.17 - -
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = (F+G)		86,195,973.73 54,927,047.24 - 154,207,192.58 233,822,042.22 - 254,504,807.25 254,504,807.25	162,985,294.20 - 169,983,826.20
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = (F+G) Net Cash Flow from all Activities G = (E-F-G)		86,195,973.73 54,927,047.24 - 154,207,192.58 233,822,042.22 - 233,822,042.22 - - 254,504,807.25 254,504,807.25 254,504,807.25 (20,682,765.03)	162,985,294.20 - 169,983,826.20 571,327,653.17 - - 571,327,653.17
20,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = (F+G)		86,195,973.73 54,927,047.24 - 154,207,192.58 233,822,042.22 - 254,504,807.25 254,504,807.25 254,504,807.25	162,985,294.20 - - 169,983,826.20 571,327,653.17 - -

STATEMENT NO. 2 KIRU LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		12,105.28	792,800.00
Main Account		668,533.03	21,066,415.83
Project Account		-	(1,090.75)
Revenue Account		5,759,658.82	5,264,937.08
Others		-	
Total Recurrent Assets (A)		6,440,297.13	27,123,062.16
Non-Current Assets			
Total Investments (B)	2	48,727,040.82	48,727,040.82
	<u>3</u>		
Advances			
Retained Balance		4,102,194,606.99	3,845,080,961.13
Stabilization		687,619,187.04	687,619,187.04
Impersonal (Others)		72,398,013.00	55,198,013.00
Personal		-	-
Total Non-Current Assets (C)		4,862,211,807.03	4,587,898,161.17
Balance of Liabilities Over Assets (D)			
Total Assets (D= A+B+C+D)		4,917,379,144.98	4,663,748,264.15
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	3		
Government		55,635,363.79	53,613,485.18
Others 1		39,775,361.07	21,988,401.07
Others 2		-	-
Total Deposits (E)		95,410,724.86	75,601,886.25
Balance of Assets Over Liabilities (F)		4,821,968,420.12	4,588,146,377.90
Total Liabilities (G= D+E+F)		4,917,379,144.98	4,663,748,264.15

STATEMENT NO. 3

KIRU LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen tary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,729,527,373.94	Local Govt Share of Statutory Allocation		1,423,724,450.64	1,865,143,468.32		1,865,143,468.32	441,419,017.68
505,544,445.16	Local Govt Share of VAT		584,413,844.24	555,362,240.89		555,362,240.89	(29,051,603.35)
76,257,675.15	Other Federally Allocated Revenue	<u>1</u>	206,849,620.80	70,008,295.95		70,008,295.95	(136,841,324.85)
	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
	Other Capital Receipts		-	-		-	0.00
182,160.00	Tax Revenue		-	750,000.00		750,000.00	750,000.00
204,650.00	Non Tax Revenue		881,102.56	62,177,361.25		62,177,361.25	61,296,258.69
1,304,600.00	Investment Income		2,162,000.00	7,500,000.00		7,500,000.00	5,338,000.00
-	Interest Earned		-			-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	6,250,000.00		6,250,000.00	6,250,000.00
-	Domestic Loans/Borrowings		84,256,765.78	341,000,000.00		341,000,000.00	256,743,234.22
	Extraordinary Items		-	1,250,000.00		1,250,000.00	1,250,000.00
-	Prepayments/Arrears of Revenue		-			_	0.00
2,313,020,904.25	Total Revenue (A)		2,302,287,784.02	2,978,441,366.41	-	2,978,441,366.41	676,153,582.39
	LESS EXPENDITURE:						
1,258,600,668.25	Salaries & Wages		1,362,394,258.59	1,230,864,280.33		1,230,864,280.33	(131,529,978.26)
38,641,591.46	Social Benefits		37,500,000.01	45,000,000.00		45,000,000.00	7,499,999.99
190,397,442.42	Overhead Cost		374,007,249.42	481,650,000.00		481,650,000.00	107,642,750.58
84,069,722.75	Grants & Contributions		97,838,909.14	103,000,000.00		103,000,000.00	5,161,090.86
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.06	-	0	0	(42,518,132.06)
-	Transfer to other Fund		-	-	0	0	0.00
1,571,709,424.88	Total Expenditure (B)		1,914,258,549.22	1,860,514,280.33	-	1,860,514,280.33	(53,744,268.89)
741,311,479.37	Operating Balance: (A - B)		388,029,234.80	1,117,927,086.08	-	1,117,927,086.08	729,897,851.28
741,311,479.37	Transfer to Capital Development Fund		388,029,234.80				

STATEMENT NO. 4 KIRU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementary Budget 2020	Performance on Budget (%)
(56,635,073.57)	Opening Balance 1/1/2020		27,123,062.16				-
	Add: Revenue						-
741,311,479.37	Transfer from Capital Development Fund		388,029,234.80				0%
0	Infrastructural Development Loan		0	-	0	0	0%
	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
684,676,405.80	Total Revenue		415,152,296.96	-	-	-	0%
							-
	Less: Capital Expenditure						-
	Fixed Assets Purchased		13,084,171.61	85,000,000.00	85,000,000.00		15%
6,998,532.00	Construction / Provision		86,195,973.73	607,000,000.00	607,000,000.00		14%
162,985,294.20	Rehabilitation / Repairs		54,927,047.24	123,000,000.00	123,000,000.00		45%
<u> </u>	Preservation of the Environment			20,000,000.00	20,000,000.00		0%
169,983,826.20	Sub-total		154,207,192.58	835,000,000.00	835,000,000.00	-	18%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
169,983,826.20	Total Capital Expenditure for the year		154,207,192.58	835,000,000.00	835,000,000.00	-	18%
							-
514,692,579.60	Closing Balance		260,945,104.38	(835,000,000.00)	(835,000,000.00)	0.00	(0.18)

SCHEDULE OF INVESTMENTS KIRU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGH INVESTMENT	36,150,465.12
2	UNITY BANK PLC	1,150,389.00
3	URBAN DEVELOPMENT BANK	500,000.00
4	JAIZ BANK PLC	715,908.00
5	DALA BUILDING SOCIETY	2,300,000.00
6	LAFARGE WAPCO	7,799,551.02
7	FIDELITY BANK	110,727.68
	TOTAL INVESTMENTS	48,727,040.82

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

KUMBOTSO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: Sight of w

TREASURER

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: Sight the

TREASURER, KUMBOTSO LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF KUMBOTSO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Kumbotso Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kumbotso Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 KUMBOTSO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2020		YEAR 2020	YEAR 2019	
(=N=)	RECEIPTS		(=N=)	(=N=)
3,769,859,528.00	Local Govt Share of Statutory Allocation	-	1,454,730,696.76	1,767,193,476.62
1,258,200,000.00	Local Govt Share of VAT	614,158,057.53	531,963,954.75	
702,854,625.00	Other Federally Allocated Revenue	<u>1</u>	212,938,164.24	77,918,434.89
90,000,000.00	10% State Allocation	-	-	-
-	Other Capital Receipts		-	-
82,000,000.00	Tax Revenue		12,700,000.00	19,216,500.00
239,620,000.00	Non Tax Revenue		10,477,154.65	70,834,741.00
59,500,000.00	Investment Income		15,209,545.00	-
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
1,000,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		118,733,690.79	-
25,000,000.00	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		-	-
6,570,334,153.00	Total Receipts from Operating Activities (A)		2,438,947,308.97	2,467,127,107.26
		I		
	PAYMENTS:			
2,267,197,062.23	Salaries & Wages		2,323,862,694.75	2,013,978,876.90
50,500,000.00	Social Benefits		48,212,408.10	49,891,543.77
646,044,218.00	Overhead Cost		267,916,112.58	397,576,462.46
175,000,000.00	Grants & Contributions		95,854,400.52	320,340,830.40
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.05	-
-	Transfer to other Fund		-	-
3,138,741,280.23	Total Outflow from Operating Activities (B)		2,778,363,748.00	2,781,787,713.53
	Net Cashflow From Operating Activities C = (A-B)		(339,416,439.03)	(314,660,606.27)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
406,000,000.00	Fixed Assets Purchased		57,046,000.00	37,704,714.00
2,084,500,000.00	Construction / Provision		274,830,945.99	32,681,114.46
497,000,000.00	Rehabilitation / Repairs		114,491,217.97	51,866,998.75
67,000,000.00	Preservation of the Environment		-	-
3,054,500,000.00	Total Capital Expenditure = D		446,368,163.96	122,252,827.21
			((
	Net Cash Flow from Investing Activities E = (C-D)		(785,784,602.99)	(436,913,433.48)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(766,421,648.28)	
	Increase/decrease in other Liability			
	Total Movement in other cash equivelent account = G		(766,421,648.28)	
	Total Expenditure from Financing Activities = (F+G)		(766,421,648.28)	-
	Net Cash Flow from all Activities G = (E-F-G)		(19,362,954.71)	(136 012 122 10)
	Net cash flow from an Activities 0 - (E-F-O)		(19,302,334.71)	(436,913,433.48)
	Cash & Its Equivalent as at 1/1/2020 = H		29,938,048.60	(2,783,105,633.96)
	Cash & Its Equivalent as at 1/1/2020 = H		10,575,093.89	(3,220,019,067.44)
	Cash & its Equivalent as at 51/12/2020 - (011)		10,575,055.05	(3,220,013,007.44)

STATEMENT NO. 2

KUMBOTSO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS		•	
Current Assets			
Cash		20,682.79	302,923.53
Main Account		9,080,381.84	6,952,669.44
Project Account		1,406,973.97	22,607,790.01
Revenue Account		64,097.12	74,665.62
Others		2,958.17	
Total Recurrent Assets (A)		10,575,093.89	29,938,048.60
Non-Current Assets			
Total Investments (B)	<u>2</u>	59,403,896.72	59,403,896.72
-	3		
Advances			
Retained Balance		-	-
Stabilization		569,649,367.43	569,649,367.43
Impersonal (Others)		8,302,592.71	8,302,592.71
Personal		2,397,169.00	2,397,169.00
Total Non-Current Assets (C)		580,349,129.14	580,349,129.14
Balance of Liabilities Over Assets (D)		4,005,803,670.43	3,220,019,067.44
Total Assets (D= A+B+C+D)		4,656,131,790.18	3,889,710,141.90
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		215,226,204.82	209,158,056.28
Others 1		35,471,562.80	94,404,054.62
Others 2		4,405,434,022.56	3,586,148,031.00
Total Deposits (E)		4,656,131,790.18	3,889,710,141.90
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		4,656,131,790.18	3,889,710,141.90

STATEMENT NO. 3

KUMBOTSO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen tary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,767,193,476.62	Local Govt Share of Statutory Allocation		1,454,730,696.76	3,769,859,528.00		3,769,859,528.00	2,315,128,831.24
531,963,954.75	Local Govt Share of VAT Other Federally Allocated		614,158,057.53	1,258,200,000.00		1,258,200,000.00	644,041,942.47
77,918,434.89	Revenue	<u>1</u>	212,938,164.24	702,854,625.00		702,854,625.00	489,916,460.76
-	10% State Allocation		-	90,000,000.00		90,000,000.00	90,000,000.00
-	Other Capital Receipts		-	-		-	0.00
19,216,500.00	Tax Revenue		12,700,000.00	82,000,000.00		82,000,000.00	69,300,000.00
70,834,741.00	Non Tax Revenue		10,477,154.65	239,620,000.00		239,620,000.00	229,142,845.35
-	Investment Income		15,209,545.00	59,500,000.00		59,500,000.00	44,290,455.00
-	Interest Earned Refund and Re-		-	-		-	0.00
-	imbursement		-	-		-	0.00
-	Aids & Grants		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Domestic Loans/Borrowings		118,733,690.79	342,000,000.00		342,000,000.00	223,266,309.21
-	Extraordinary Items Prepayments/Arrears of		-	25,000,000.00		25,000,000.00	25,000,000.00
-	Revenue		-	300,000.00		300,000.00	300,000.00
2,467,127,107.26	Total Revenue (A)		2,438,947,308.97	6,570,334,153.00	-	6,570,334,153.00	4,131,386,844.03
	LESS EXPENDITURE:						
2,013,978,876.90	Salaries & Wages		2,323,862,694.75	2,267,197,062.23		2,267,197,062.23	(56,665,632.52)
49,891,543.77	Social Benefits		48,212,408.10	50,500,000.00		50,500,000.00	2,287,591.90
397,576,462.46	Overhead Cost		267,916,112.58	646,044,218.00		646,044,218.00	378,128,105.42
320,340,830.40	Grants & Contributions		95,854,400.52	175,000,000.00		175,000,000.00	79,145,599.48
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.05	-	0	0	(42,518,132.05)
-	Transfer to other Fund		-	-	0	0	0.00
2,781,787,713.53	Total Expenditure (B)		2,778,363,748.00	3,138,741,280.23	-	3,138,741,280.23	360,377,532.23
(314,660,606.27)	Operating Balance: (A - B)		(339,416,439.03)	3,431,592,872.77	-	3,431,592,872.77	3,771,009,311.80
(314,660,606.27)	Transfer to Capital Development Fund		(339,416,439.03)				

STATEMENT NO. 4 KUMBOTSO LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

		1					
Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementary Budget 2020	Performance or Budget (%)
(40,851,704.22)	Opening Balance 1/1/2020		29,938,048.60				
	Add: Revenue						
(314,660,606.27)	Transfer from Capital Development Fund		(339,416,439.03)				0%
0	Infrastructural Development Loan		0	_	0	0	0%
	Commercial Agriculture Credit						0%
0	Scheme		0	-	0	0	
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
(355,512,310.49)	Total Revenue		(309,478,390.43)	-	-	-	0%
	Less: Capital Expenditure						
							140/
37,704,714.00	Fixed Assets Purchased		57,046,000.00	406,000,000.00	406,000,000.00		14%
32,681,114.46	Construction / Provision		274,830,945.99	2,084,500,000.00	2,084,500,000.00		13%
,,,							
51,866,998.75	Rehabilitation / Repairs		114,491,217.97	497,000,000.00	497,000,000.00		23%
<u>-</u>	Preservation of the Environment		-	67,000,000.00	67,000,000.00		0%
122,252,827.21	Sub-total		446,368,163.96	3,054,500,000.00	3,054,500,000.00	-	15%
		-					
	Capital Expenditure from Aids & Grants		0	_	0	0	0%
	Repayment of Borrowings/Sure-P		0		0	0	0%
-			U	-	U	U	0%
-	Sub-total		-	-	-	-	070
122,252,827.21	Total Capital Expenditure for the year		446,368,163.96	3,054,500,000.00	3,054,500,000.00	-	15%
(477,765,137.70)	Closing Balance		(755,846,554,39)	(3,054,500,000.00)	(3,054,500,000.00)	0.00	(0.15
,,	N				, , , ,		1

SCHEDULE OF INVESTMENTS KUMBOTSO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,150,389.00
2	U.D.B	500,000.00
3	JAIZ BANK	715,908.00
4	DALA BUILDING SOCIETY	2,100,000.00
5	NIGERIAN SOVERIEGN INVESTMENT	36,150,551.02
6	LAFARGE WAPCO	7,799,551.02
7	WAPCO	10,876,770.00
8	FIDELITY BANK PLC	110,727.68
	TOTAL INVESTMENTS	59,403,896.72

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

KUNCHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

TREASURER

..... LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, KUNCHI LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF KUNCHI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Kunchi Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local

Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kunchi Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijiani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 KUNCHI LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OF ERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,725,725,568.69	Local Govt Share of Statutory Allocation		1,115,516,339.10	1,355,118,993.51
856,380,330.33	Local Govt Share of VAT		435,792,562.43	375,332,795.26
504,266,837.49	Other Federally Allocated Revenue	<u>1</u>	160,122,371.89	59,749,400.67
69,000,000.00	10% State Allocation		-	-
713,754,539.21	Other Capital Receipts		-	-
675,000.00	Tax Revenue		-	-
137,884,176.50	Non Tax Revenue		-	3,307,747.51
4,462,500.00	Investment Income		590,000.00	2,503,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
6,250,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		84,261,139.23	-
2,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,362,398,952.22	Total Receipts from Operating Activities (A)		1,796,282,412.65	1,790,201,189.44
	PAYMENTS:			
1,155,670,114.89	Salaries & Wages		1,119,304,339.49	1,061,405,228.46
35,500,000.00	Social Benefits		40,909,090.92	33,651,432.06
604,191,429.72	Overhead Cost		456,882,509.05	297,319,119.59
106,000,000.00	Grants & Contributions		164,098,490.00	76,248,931.73
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		-	-
1,901,361,544.61	Total Outflow from Operating Activities (B)		1,823,712,561.55	1,468,624,711.84
	Net Cashflow From Operating Activities C = (A-B)		(27,430,148.90)	321,576,477.60
	1		I	
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
416,000,000.00	Fixed Assets Purchased		47,995,383.93	3,200,000.00
1,731,500,000.00	Construction / Provision		85,897,941.97	34,258,000.00
636,000,000.00	Rehabilitation / Repairs		136,608,190.99	26,792,370.00
20,000,000.00	Preservation of the Environment		-	-
2,803,500,000.00	Total Capital Expenditure = D		270,501,516.89	64,250,370.00
				257 226 427 62
	Net Cash Flow from Investing Activities E = (C-D)		(297,931,665.79)	257,326,107.60
	CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		(201 010 619 10)	
	Increase/decrease in other Cash Assets		(294,949,618.10)	
	Increase/decrease in other Liability		(204 040 619 10)	
	Total Movement in other cash equivelent account = G		(294,949,618.10)	-
	Total Expenditure from Financing Activities = (F+G) Net Cash Flow from all Activities G = (E-F-G)		(294,949,618.10)	257 226 107 60
	Net Cash Flow from all Activities G = (E-F-G)		(2,982,047.69)	257,326,107.60
	Cash & Its Equivalent as at 1/1/2020 - H		10 701 520 28	862 886 890 17
	Cash & Its Equivalent as at 1/1/2020 = H Cash & Its Equivalent as at 31/12/2020 = (G+H)		10,701,530.38 7,719,482.69	862,886,890.17 1,120,212,997.77

STATEMENT NO. 2 KUNCHI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	5,441.44
Main Account		7,686,531.81	10,696,088.94
Project Account		-	
Revenue Account		29,617.66	
Others		3,333.22	
Total Recurrent Assets (A)		7,719,482.69	10,701,530.38
Non-Current Assets			
Total Investments (B)	2	58,803,810.82	58,803,810.82
	<u><u>3</u></u>		
Advances			
Retained Balance		301,226,113.84	550,256,002.55
Stabilization		565,881,164.52	565,881,164.52
Impersonal (Others)		-	38,893,873.01
Personal		-	6,606,818.45
Total Non-Current Assets (C)		867,107,278.36	1,161,637,858.53
Balance of Liabilities Over Assets (D)			
Total Assets (D= A+B+C+D)		933,630,571.87	1,231,143,199.73
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	3		
Government		90,368,235.44	90,368,235.44
Others 1		15,170,256.94	14,751,219.01
Others 2		-	-
Total Deposits (E)		105,538,492.38	105,119,454.45
Balance of Assets Over Liabilities (F)		828,092,079.49	1,126,023,745.28
Total Liabilities (G= D+E+F)		933,630,571.87	1 ,231,143,199.73

STATEMENT NO. 3 KUNCHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen tary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	DEV/ENULE.						
	REVENUE: Local Govt Share of						
1,355,118,993.51	Statutory Allocation		1,115,516,339.10	2,725,725,568.69		2,725,725,568.69	1,610,209,229.59
375,332,795.26	Local Govt Share of VAT		435,792,562.43	856,380,330.33		856,380,330.33	420,587,767.90
59,749,400.67	Other Federally Allocated Revenue	<u>1</u>	160,122,371.89	504,266,837.49		504,266,837.49	344,144,465.60
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	713,754,539.21		713,754,539.21	713,754,539.21
-	Tax Revenue		-	675,000.00		675,000.00	675,000.00
3,307,747.51	Non Tax Revenue		-	137,884,176.50		137,884,176.50	137,884,176.50
2,503,000.00	Investment Income		590,000.00	4,462,500.00		4,462,500.00	3,872,500.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	6,250,000.00		6,250,000.00	6,250,000.00
-	Domestic Loans/Borrowings		84,261,139.23	342,000,000.00		342,000,000.00	257,738,860.77
-	Extraordinary Items		-	2,000,000.00		2,000,000.00	2,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
1,796,011,936.95	Total Revenue (A)		1,796,282,412.65	5,362,398,952.22	-	5,362,398,952.22	3,566,116,539.57
	LESS EXPENDITURE:						
1,061,405,228.46	Salaries & Wages		1,119,304,339.49	1,155,670,114.89		1,155,670,114.89	36,365,775.40
33,651,432.06	Social Benefits		40,909,090.92	35,500,000.00		35,500,000.00	(5,409,090.92)
297,319,119.59	Overhead Cost		456,882,509.05	604,191,429.72		604,191,429.72	147,308,920.67
76,248,931.73	Grants & Contributions		164,098,490.00	106,000,000.00		106,000,000.00	(58,098,490.00)
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
1,468,624,711.84	Total Expenditure (B)		1,823,712,561.55	1,901,361,544.61	-	1,901,361,544.61	77,648,983.06
327,387,225.11	Operating Balance: (A - B)		(27,430,148.90)	3,461,037,407.61	-	3,461,037,407.61	3,488,467,556.51
327,387,225.11	Transfer to Capital Development Fund		(27,430,148.90)		<u> </u>		1

STATEMENT NO. 4 KUNCHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

	NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementary Budget 2020	Performance on Budget (%)
Dpening Balance 1/1/2020		10,701,530.38				-
Add: Revenue						-
Fransfer from Capital Development Fund		(27,430,148.90)				0%
nfrastructural Development Loan		0.00	-	0.00	0.00	0%
Commercial Agriculture Credit Scheme		0.00	-	0.00	0.00	0%
Small And Medium Scale Enterprises Joan		0.00	-	0.00	0.00	0%
Aids & Grants		0.00		0.00	0.00	0%
Catal Bayanya		(16 739 619 53)				0%
ess: Capital Expenditure		47.005.282.02	416,000,000,00	416 000 000 00		- 12%
ixed Assets Purchased		47,995,383.93	416,000,000.00	416,000,000.00		5%
Construction / Provision		85,897,941.97	1,731,500,000.00	1,731,500,000.00		
Rehabilitation / Repairs		136,608,190.99	636,000,000.00	636,000,000.00		21%
Preservation of the Environment		-	20,000,000.00	20,000,000.00		0%
Gub-total		270,501,516.89	2,803,500,000.00	2,803,500,000.00	-	10%
						- 0%
Capital Expenditure from Aids & Grants		0.00		0.00	0.00	0%
Repayment of Borrowings/Sure-P		0.00	-	0.00	0.00	0%
jub-total		-				-
Fotal Capital Expenditure for the vear		270,501,516.89	2,803,500,000.00	2,803,500,000.00	_	10%
						-
Closing Balance		(287,230,135.41)	(2,803,500,000.00)	(2,803,500,000.00)	0.00	(0.10)
	Add: Revenue Transfer from Capital Development Fund Infrastructural Development Loan Commercial Agriculture Credit Scheme Imall And Medium Scale Enterprises Imall And Medium And Medium Scale Enterprises Imall And Medium An	Opening Balance 1/1/2020 Add: Revenue iransfer from Capital Development Fund infrastructural Development Loan commercial Agriculture Credit Scheme imall And Medium Scale Enterprises ixed Assets Purchased imall And Provision interprise imall And Provision imall Expenditure from Aids & Grants imall And Provision imall Expenditure for the year imall And Provision imall And Provision <	Opening Balance 1/1/2020 10,701,530.38 vidd: Revenue	Dpening Balance 1/1/2020 10,701,530.38 vidi: Revenue	Opening Balance 1/1/2020 10,701,530.38 Add: Revenue	Notes Actual Auzo Initial budget 2020 Original budget Budget 2020 original budget 10,701,530.38

SCHEDULE OF INVESTMENTS KUNCHI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,150,389.00
2	JAIZ BANK	715,908.00
3	DALA BUILDING SOCIETY	2,000,000.00
4	LAFARGE WAPCO	7,799,551.02
5	FEDILITY BANK	110,727.68
6	NIGERIAN SEVEREIGN INVESTIMENT	36,150,465.12
7	WAPCO	10,876,770.00
	TOTAL INVESTMENTS	58,803,810.82

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

KURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts,

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

TREASURER KURA LOCAL GOVERNMENT COUNCIL, KANO STATE

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, KURA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF KURA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Kura Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kura Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 KURA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,290,676,194.00			1,092,462,741.21	1,327,113,694.68
653,037,631.00				403,772,002.60
		4	467,075,822.45 160,604,783.15	
492,548,755.00	Other Federally Allocated Revenue			58,514,601.44
55,298,951.00	10% State Allocation		-	-
463,000,000.00	Other Capital Receipts		-	-
7,250,000.00	Tax Revenue		1,690,600.00	-
91,212,500.00	Non Tax Revenue		3,734,194.69	3,368,500.00
7,000,000.00	Investment Income		1,610,400.00	1,851,280.00
	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		84,326,033.61	-
5,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,407,024,031.00	Total Receipts from Operating Activities (A)		1,811,504,575.11	1,794,620,078.72
			, , ,	
	PAYMENTS:			
1,335,362,570.63	Salaries & Wages		1,069,862,477.00	443,150,936.83
45,500,000.00	Social Benefits		44,318,181.83	34,596,647.06
454,650,000.00	Overhead Cost		195,962,183.35	312,580,384.52
71,500,000.00	Grants & Contributions		42,964,962.30	689,282,158.04
71,300,000.00	Subsidies General		42,904,902.30	009,202,130.04
-			-	-
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		-	-
1,907,012,570.63	Total Outflow from Operating Activities (B)		1,395,625,936.57	1,479,610,126.45
	Net Cashflow From Operating Activities C = (A-B)		415,878,638.54	315,009,952.27
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
71,000,000.00	Fixed Assets Purchased		863,636.36	21,270,287.00
1,895,000,000.00	Construction / Provision		182,510,692.71	54,483,149.18
394,000,000.00	Rehabilitation / Repairs		105,536,337.54	30,770,000.00
121,500,000.00	Preservation of the Environment		-	-
2,481,500,000.00	Total Capital Expenditure = D		288,910,666.61	106,523,436.18
	Net Cash Flow from Investing Activities E = (C-D)		126,967,971.93	208,486,516.09
			·	
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		_	_
	MOVEMENT IN OTHER CASH EQUIVELENT			
	ACCOUNTS:			
	Increase/decrease in other Cash Assets		128,252,830.09	
	Increase/decrease in other Liability		120,232,030.05	
	Total Movement in other cash equivelent account =			
	G		128 252 820 00	
	Total Expenditure from Financing Activities = (F+G)		128,252,830.09 128,252,830.09	-
				200 406 546 00
	Net Cash Flow from all Activities G = (E-F-G)		(1,284,858.16)	208,486,516.09
	Cook 9 the Ferringlant on at 1/1/2020		0.000.000.00	202 674 506 62
	Cash & Its Equivalent as at 1/1/2020 = H		8,020,266.82	203,674,596.63
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		6,735,408.66	412,161,112.72
		/		

STATEMENT NO. 2 KURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

ASSETS Current Assets Cash Main Account Project Account Revenue Account Others Total Recurrent Assets (A) Non-Current Assets Total Investments (B) 2 Advances Retained Balance Stabilization Impersonal (Others) Personal		
CashMain AccountProject AccountRevenue AccountOthersTotal Recurrent Assets (A)Non-Current AssetsTotal Investments (B)2AdvancesRetained BalanceStabilizationImpersonal (Others)		
Main AccountProject AccountRevenue AccountOthersTotal Recurrent Assets (A)Non-Current AssetsTotal Investments (B)23AdvancesRetained BalanceStabilizationImpersonal (Others)		
Project Account Image: Constraint of the second	-	
Revenue Account Others Total Recurrent Assets (A) Non-Current Assets Total Investments (B) 2 Advances Retained Balance Stabilization Impersonal (Others)	6,704,278.29	7,646,691.09
Others Total Recurrent Assets (A) Non-Current Assets	-	
Total Recurrent Assets (A)Non-Current AssetsTotal Investments (B)23AdvancesRetained BalanceStabilizationImpersonal (Others)	12,601.59	373,575.73
Non-Current Assets Total Investments (B) 2	18,528.78	
Total Investments (B) 2 3 3 Advances 3 Retained Balance 3 Stabilization 3 Impersonal (Others) 3	6,735,408.66	8,020,266.82
Advances 3 Advances 2 Retained Balance 2 Stabilization 2 Impersonal (Others) 2		
Advances Retained Balance Stabilization Impersonal (Others)	40,752,489.80	40,752,489.80
Retained Balance Stabilization Impersonal (Others)		
Stabilization Impersonal (Others)		
Impersonal (Others)	-	-
	576,484,762.98	576,484,762.98
Personal	-	56,847,200.25
	-	-
Total Non-Current Assets (C)	576,484,762.98	633,331,963.23
Balance of Liabilities Over Assets (D)		
Total Assets (D= A+B+C+D)	623,972,661.44	682,104,719.85
LIABILITIES		
Short Term Loans	· · · · · · · · · · · · · · · · · · ·	
Bank Overdraft		
Others		
Total Liabilities (D)	-	
DEPOSITS <u>3</u>		
Government	18,887,283.23	19,752,689.65
Others 1	22,510,681.96	18,826,028.94
Others 2	413,645,672.28	231,364,888.54
Total Deposits (E)	455,043,637.47	269,943,607.13
Balance of Assets Over Liabilities (F)	168,929,023.97	412,161,112.72
Total Liabilities (G= D+E+F)	623,972,661.44	682,104,719.85

STATEMENT NO. 3

KURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

	1						
Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen tary	Original	Variance on
Actual 2019 (=N=)	•				Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,327,113,694.68	Statutory Allocation		1,092,462,741.21	2,290,676,194.00		2,290,676,194.00	1,198,213,452.79
403,772,002.60	Local Govt Share of VAT Other Federally Allocated		467,075,822.45	653,037,631.00		653,037,631.00	185,961,808.55
58,514,601.44	Revenue	<u>1</u>	160,604,783.15	492,548,755.00		492,548,755.00	331,943,971.85
-	10% State Allocation		-	55,298,951.00		55,298,951.00	55,298,951.00
-	Other Capital Receipts		-	463,000,000.00		463,000,000.00	463,000,000.00
-	Tax Revenue		1,690,600.00	7,250,000.00		7,250,000.00	5,559,400.00
3,368,500.00	Non Tax Revenue		3,734,194.69	91,212,500.00		91,212,500.00	87,478,305.31
1,851,280.00	Investment Income		1,610,400.00	7,000,000.00		7,000,000.00	5,389,600.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		84,326,033.61	342,000,000.00		342,000,000.00	257,673,966.39
-	Extraordinary Items Prepayments/Arrears of		-	5,000,000.00		5,000,000.00	5,000,000.00
-	Revenue		-	-		-	0.00
1,794,620,078.72	Total Revenue (A)		1,811,504,575.11	4,407,024,031.00	-	4,407,024,031.00	2,595,519,455.89
	LESS EXPENDITURE:						
443,150,936.83	Salaries & Wages		1,069,862,477.00	1,335,362,570.63		1,335,362,570.63	265,500,093.63
34,596,647.06	Social Benefits		44,318,181.83	45,500,000.00		45,500,000.00	1,181,818.17
312,580,384.52	Overhead Cost		195,962,183.35	454,650,000.00		454,650,000.00	258,687,816.65
689,282,158.04	Grants & Contributions		42,964,962.30	71,500,000.00		71,500,000.00	28,535,037.70
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
1,479,610,126.45	Total Expenditure (B)		1,395,625,936.57	1,907,012,570.63	-	1,907,012,570.63	511,386,634.06
315,009,952.27	Operating Balance: (A - B)		415,878,638.54	2,500,011,460.37	-	2,500,011,460.37	2,084,132,821.83
315,009,952.27	Transfer to Capital Development Fund		415,878,638.54				

STATEMENT NO. 4 KURA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementary Budget 2020	Performance on Budget (%)
344,361,647.19	Opening Balance 1/1/2020		8,020,266.82				-
	Add: Revenue						-
315,009,952.27	Transfer from Capital Development Fund		415,878,638.54				0%
0	Infrastructural Development Loan		0		0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	_	0	0	0%
0	Aids & Grants		0	_	0	0	0%
							0%
659,371,599.46	Total Revenue		423,898,905.36	-	-	-	<u> </u>
	Less: Capital Expenditure						-
21,270,287.00	Fixed Assets Purchased		863,636.36	71,000,000.00	71,000,000.00		1%
54,483,149.18	Construction / Provision		182,510,692.71	1,895,000,000.00	1,895,000,000.00		10%
30,770,000.00	Rehabilitation / Repairs		105,536,337.54	394,000,000.00	394,000,000.00		27%
	Preservation of the Environment		-	121,500,000.00	121,500,000.00		0%
106,523,436.18	Sub-total		288,910,666.61	2,481,500,000.00	2,481,500,000.00	_	12%
			<u> </u>				-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
_	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		_	_	_	_	0%
							-
106,523,436.18	Total Capital Expenditure for the year		288,910,666.61	2,481,500,000.00	2,481,500,000.00	_	12%
							-
552,848,163.28	Closing Balance		134,988,238.75	(2,481,500,000.00)	(2,481,500,000.00)	0.00	(0.12)

SCHEDULE OF INVESTMENTS KURA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	DALA BUILDING SOCIATY	2,125,000.00
2	FIDELITY BANK	110,727.68
3	UNITY BANK	1,150,389.00
4	JAIZ BANK	715,908.00
5	URBAN DEVELOPMENT BANK	500,000.00
6	NIGERIAN SOVEREIGN INVESTIMENT	36,150,465.12
	TOTAL INVESTMENTS	40,752,489.80



NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

MADOBI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

TREASURER MADOGI LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: TREASURER.

MADOBI LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF MADOBI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Madobi Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Madobi Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 MADOBI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2020			YEAR 2020	YEAR 2019
(=N=)			(=N=)	(=N=)
1,738,859,980.00	Local Govt Share of Statutory Allocation		1,093,451,663.04	1,328,315,027.83
778,186,263.00	Local Govt Share of VAT	4	459,585,712.78	397,015,965.43
786,974,842.00	Other Federally Allocated Revenue	<u>1</u>	160,007,328.13	58,567,570.18
69,000,000.00	10% State Allocation		-	-
532,790,285.00	Other Capital Receipts		-	-
22,119,314.00 59,823,628.00	Tax Revenue Non Tax Revenue		- 1,608,000.00	2,042,199.88
1,750,000.00	Investment Income		330,000.00	199,000.00
1,750,000.00	Interest Earned		-	199,000.00
	Refund and Re-imbursement			
	Aids & Grants		_	-
341,000,000.00	Domestic Loans/Borrowings		84,552,441.97	-
1,000,000.00	Extraordinary Items		-	-
	Prepayments/Arrears of Revenue		_	-
4,331,504,312.00	Total Receipts from Operating Activities (A)		1,799,535,145.92	1,786,139,763.32
.,				_,: ==; : ==; : ====
	PAYMENTS:			
913,719,605.00	Salaries & Wages		608,893,578.57	1,063,116,299.84
82,953,551.00	Social Benefits		44,318,181.83	38,322,031.43
662,630,000.00	Overhead Cost		407,464,378.83	259,821,545.20
788,137,814.00	Grants & Contributions		782,324,924.39	212,387,274.36
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		-	-
2,447,440,970.00	Total Outflow from Operating Activities (B)		1,885,519,195.71	1,573,647,150.83
	Net Cashflow From Operating Activities C = (A-B)		(85,984,049.79)	212,492,612.49
100 550 000 00	CASH OUTFLOW FROM INVESTING ACTIVITIES		F F 40 000 00	
186,550,000.00	Fixed Assets Purchased		5,540,000.00	-
1,322,500,000.00	Construction / Provision		364,807,017.17	53,437,790.39
396,200,000.00 65,000,000.00	Rehabilitation / Repairs Preservation of the Environment		141,988,884.13 12,000,000.00	30,822,566.61
1,970,250,000.00	Total Capital Expenditure = D		524,335,901.30	84,260,357.00
1,970,230,000.00			524,555,501.50	84,200,337.00
	Net Cash Flow from Investing Activities E = (C-D)		(610,319,951.09)	128,232,255.49
			(010)010,001.00)	
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets			
	Increase/decrease in other Liability		(579,178,490.41)	
	Total Movement in other cash equivelent account = G		(579,178,490.41)	-
	Total Expenditure from Financing Activities = (F+G)		(579,178,490.41)	
	Net Cash Flow from all Activities G = (E-F-G)		(31,141,460.68)	128,232,255.49
	Cash & Its Equivalent as at 1/1/2020 = H		36,391,093.29	(131,378,418.49)
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		5,249,632.61	(3,146,163.00)
		/		

STATEMENT NO. 2 MADOBI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	-
Main Account		5,223,953.06	34,372,806.29
Project Account		-	-
Revenue Account		10,915.62	2,017,239.50
Others		14,763.93	1,047.50
Total Recurrent Assets (A)		5,249,632.61	36,391,093.29
Non-Current Assets			
Total Investments (B)	2	48,945,046.55	48,945,046.55
	<u>3</u>		
<u>Advances</u>			
Retained Balance		-	
Stabilization		577,893,176.98	577,893,176.98
Impersonal (Others)		-	3,950,960.00
Personal		-	-
Total Non-Current Assets (C)		577,893,176.98	581,844,136.98
Balance of Liabilities Over Assets (D)		613,466,114.09	3,146,163.00
Total Assets (D= A+B+C+D)		1,245,553,970.23	670,326,439.82
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		208,991,317.99	178,903,059.48
Others 1		5,818,138.84	3,688,388.84
Others 2		1,030,744,513.40	487,734,991.50
Total Deposits (E)		1,245,553,970.23	670,326,439.82
Balance of Assets Over Liabilities (F)			-
Total Liabilities (G= D+E+F)		1,245,553,970.23	670,326,439.82

STATEMENT NO. 3 MADOBI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)	Description	Notes	Actual 2020	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,328,315,027.83	Local Govt Share of Statutory Allocation		1,093,451,663.04	1,738,859,980.00		1,738,859,980.00	645,408,316.96
397,015,965.43	Local Govt Share of VAT Other Federally Allocated	_	459,585,712.78	778,186,263.00		778,186,263.00	318,600,550.22
58,567,570.18	Revenue	1	160,007,328.13	786,974,842.00		786,974,842.00	626,967,513.87
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
	Other Capital Receipts		-	532,790,285.00		532,790,285.00	532,790,285.00
	Tax Revenue		-	22,119,314.00		22,119,314.00	22,119,314.00
2,042,199.88	Non Tax Revenue		1,608,000.00	59,823,628.00		59,823,628.00	58,215,628.00
199,000.00	Investment Income		330,000.00	1,750,000.00		1,750,000.00	1,420,000.00
<u> </u>	Interest Earned Refund and Re-		-	-		-	0.00
-	imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		84,552,441.97	341,000,000.00		341,000,000.00	256,447,558.03
-	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
1,786,139,763.32	Total Revenue (A)		1,799,535,145.92	4,331,504,312.00	-	4,331,504,312.00	2,531,969,166.08
	LESS EXPENDITURE:						
1,063,116,299.84	Salaries & Wages		608,893,578.57	913,719,605.00		913,719,605.00	304,826,026.43
38,322,031.43	Social Benefits		44,318,181.83	82,953,551.00		82,953,551.00	38,635,369.17
259,821,545.20	Overhead Cost		407,464,378.83	662,630,000.00		662,630,000.00	255,165,621.17
212,387,274.36	Grants & Contributions		782,324,924.39	788,137,814.00		788,137,814.00	5,812,889.61
-	Subsidies General		-	-	0	0	0.00
	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
	Transfer to other Fund		-	-	0	0	0.00
1,573,647,150.83	Total Expenditure (B)		1,885,519,195.71	2,447,440,970.00	-	2,447,440,970.00	561,921,774.29
212,492,612.49	Operating Balance: (A - B)		(85,984,049.79)	1,884,063,342.00	-	1,884,063,342.00	1,970,047,391.79
212,492,612.49	Transfer to Capital Development Fund		(85,984,049.79)		/		

STATEMENT NO. 4

MADOBI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementary Budget 2020	Performance on Budget (%)
404,764,977.45	Opening Balance 1/1/2020		36,391,093.29				-
	Add: Revenue						-
	Transfer from Capital Development Fund		(85,984,049.79)				0%
0	Infrastructural Development Loan		0	-	0) 0	0%
0	Commercial Agriculture Credit Scheme		0	-	0) 0	0%
	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0 0	0%
617,257,589.94			(49,592,956.50)	-			0%
							-
	Less: Capital Expenditure						-
	Fixed Assets Purchased		5,540,000.00	186,550,000.00	186,550,000.00		3%
	Construction / Provision		364,807,017.17	1,322,500,000.00	1,322,500,000.00		28%
	Rehabilitation / Repairs		141,988,884.13	396,200,000.00	396,200,000.00		36%
	Preservation of the Environment		12,000,000.00	65,000,000.00	65,000,000.00		0%
84,260,357.00			524,335,901.30	1,970,250,000.00	1,970,250,000.00) -	27%
							-
	Capital Expenditure from Aids & Grants		0	-			0%
	Repayment of Borrowings/Sure-P		0		C		0%
	Sub-total				0		0%
		<u> </u>					-
84,260,357.00	Total Capital Expenditure for the year		524,335,901.30	1,970,250,000.00	1,970,250,000.00		27%
<u>,200,337.00</u>	. Star Suprar Experiance for the year		J2-7,JJJ,JUI.3U	<u>,,,,,</u> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1, <i>31</i> 0,230,000.0L		-
532,997,232.94	Closing Balance		(573,928,857.80)	(1,970,250,000.00)	(1,970,250,000.00)	0.00	(0.27)

SCHEDULE OF INVESTMENTS MADOBI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	Unity Bank PLc	1,150,389.00
2	Urban Development Bank	500,000.00
3	Jaiz Bank	715,908.00
4	Dala Building Society	2,300,000.00
5	Lafarge Wapco	8,017,556.75
6	Fidelity Bank	110,727.68
7	Nigerian Sovereign Investment	36,150,465.12
	TOTAL INVESTMENTS	48,945,046.55

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

MAKODA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: TREASURFR

MALCOL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: TREASURER. MAKODA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF MAKODA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Makoda Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Makoda Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tiiiani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 MAKODA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET		Netor	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,959,958,414.31	Local Govt Share of Statutory Allocation		1,295,921,680.45	1,574,273,743.66
671,189,432.69	Local Govt Share of VAT		542,891,077.71	469,653,950.39
300,000,000.00	Other Federally Allocated Revenue	<u>1</u>	189,359,585.62	69,412,290.11
69,000,000.00	10% State Allocation	- <u>-</u>	-	-
30,000,000.00	Other Capital Receipts	-		
1,000,000.00	Tax Revenue		-	-
62,118,004.59	Non Tax Revenue		2 002 070 00	-
			3,002,979.00	804,600.00
4,540,000.00	Investment Income		1,062,000.00	7,706.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		89,253,765.50	-
500,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,440,305,851.59	Total Receipts from Operating Activities (A)		2,121,491,088.28	2,114,152,290.16
	PAYMENTS:			
1,437,311,233.85	Salaries & Wages		1,107,415,148.05	873,439,395.21
42,500,000.00	Social Benefits		40,909,090.92	33,672,967.41
630,465,000.00	Overhead Cost		364,581,382.44	421,706,039.05
120,000,000.00	Grants & Contributions		76,477,291.66	51,408,528.72
-	Subsidies General		-	
-	Domestic Interest/Discount		42,518,132.09	
	Transfer to other Fund		-	_
2 230 276 233 85	Total Outflow from Operating Activities (B)		1 631 901 045 16	1 380 226 930 39
2,230,276,233.85	Total Outflow from Operating Activities (B)		1,631,901,045.16	1,380,226,930.39
2,230,276,233.85				
2,230,276,233.85	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B)		1,631,901,045.16 489,590,043.12	1,380,226,930.39 733,925,359.77
2,230,276,233.85	Net Cashflow From Operating Activities C = (A-B)			
	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES		489,590,043.12	733,925,359.77
153,300,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased		489,590,043.12 5,609,687.50	733,925,359.77 1,200,000.00
153,300,000.00 850,582,903.32	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision		489,590,043.12 5,609,687.50 143,616,487.74	733,925,359.77 1,200,000.00 14,563,120.36
153,300,000.00 850,582,903.32 655,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Reference		489,590,043.12 5,609,687.50	733,925,359.77 1,200,000.00 14,563,120.36
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54
153,300,000.00 850,582,903.32 655,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Reference		489,590,043.12 5,609,687.50 143,616,487.74	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS Increase/decrease in other Cash Assets		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36 140,027,872.76	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS Increase/decrease in other Liability		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36 140,027,872.76	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account =		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36 140,027,872.76 - 159,473,943.29	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS Increase/decrease in other Cash Assets Increase/decrease in other Cash Assets Increase/decrease in other Cash equivelent account = G Total Expenditure from Financing Activities = (F+G)		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 349,562,170.36 140,027,872.76 159,473,943.29 159,473,943.29	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90 646,225,596.87
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90 646,225,596.87
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS Increase/decrease in other Cash Assets Movement in other cash equivelent account = G Total Ex		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 - 349,562,170.36 140,027,872.76 - 159,473,943.29 159,473,943.29 (19,446,070.53)	733,925,359.77 1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90 646,225,596.87 - - 646,225,596.87
153,300,000.00 850,582,903.32 655,000,000.00 30,000,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = (F+G)		489,590,043.12 5,609,687.50 143,616,487.74 200,335,995.12 349,562,170.36 140,027,872.76 159,473,943.29 159,473,943.29	1,200,000.00 14,563,120.36 71,936,642.54 - 87,699,762.90 646,225,596.87 - -

STATEMENT NO. 2 MAKODA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		_	2,900.00
Main Account		14,076,300.06	33,273,488.39
Project Account		-	
Revenue Account		194,771.42	440,342.92
Others		1,386.80	1,797.50
Total Recurrent Assets (A)		14,272,458.28	33,718,528.81
Non-Current Assets			
Total Investments (B)	<u>2</u>	48,164,532.52	48,164,532.52
	<u>3</u>		
Advances			
Retained Balance		3,632,010,612.86	3,468,868,985.08
Stabilization		728,847,493.83	728,847,493.83
Impersonal (Others)		36,933,575.00	36,933,575.00
Personal		-	-
Total Non-Current Assets (C)		4,397,791,681.69	4,234,650,053.91
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		4,460,228,672.49	4,316,533,115.24
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		319,937,123.27	316,221,728.28
Others 1		134,601,548.91	134,649,259.41
Others 2		-	-
Total Deposits (E)		454,538,672.18	450,870,987.69
Balance of Assets Over Liabilities (F)		4,005,690,000.31	3,865,662,127.55
Total Liabilities (G= D+E+F)		4,460,228,672.49	4,316,533,115.24

STATEMENT NO. 3

MAKODA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)	Description	Notes	Actual 2020	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,574,273,743.66	Local Govt Share of Statutory Allocation		1,295,921,680.45	2,959,958,414.31		2,959,958,414.31	1,664,036,733.86
469,653,950.39	Local Govt Share of VAT		542,891,077.71	671,189,432.69		671,189,432.69	128,298,354.98
69,412,290.11	Other Federally Allocated Revenue	<u>1</u>	189,359,585.62	300,000,000.00		300,000,000.00	110,640,414.38
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	30,000,000.00		30,000,000.00	30,000,000.00
-	Tax Revenue		-	1,000,000.00		1,000,000.00	1,000,000.00
804,600.00	Non Tax Revenue		3,002,979.00	62,118,004.59		62,118,004.59	59,115,025.59
7,706.00	Investment Income		1,062,000.00	4,540,000.00		4,540,000.00	3,478,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		89,253,765.50	342,000,000.00		342,000,000.00	252,746,234.50
-	Extraordinary Items		-	500,000.00		500,000.00	500,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,114,152,290.16	Total Revenue (A)		2,121,491,088.28	4,440,305,851.59	-	4,440,305,851.59	2,318,814,763.31
	LESS EXPENDITURE:						
873,439,395.21	Salaries & Wages		1,107,415,148.05	1,437,311,233.85		1,437,311,233.85	329,896,085.80
33,672,967.41	Social Benefits		40,909,090.92	42,500,000.00		42,500,000.00	1,590,909.08
421,706,039.05	Overhead Cost		364,581,382.44	630,465,000.00		630,465,000.00	265,883,617.56
51,408,528.72	Grants & Contributions		76,477,291.66	120,000,000.00		120,000,000.00	43,522,708.34
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
1,380,226,930.39	Total Expenditure (B)		1,631,901,045.16	2,230,276,233.85	-	2,230,276,233.85	598,375,188.69
733,925,359.77	Operating Balance: (A - B)		489,590,043.12	2,210,029,617.74	-	2,210,029,617.74	1,720,439,574.62
733,925,359.77	Transfer to Capital Development Fund		489,590,043.12				

STATEMENT NO. 4 MAKODA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performance on Budget (%)
714,282,211.71	Opening Balance 1/1/2020		33,718,528.81				
	Add: Revenue						
733,925,359.77	Transfer from Capital Development Fund		489,590,043.12				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	_	0	0	0%
0	Aids & Grants		0	_	0	0	0%
1,448,207,571.48			523,308,571.93	_	-	-	0%
		1					
	Less: Capital Expenditure			1			
1,200,000.00	Fixed Assets Purchased		5,609,687.50	153,300,000.00	153,300,000.00		4%
14,563,120.36	Construction / Provision		143,616,487.74	850,582,903.32	850,582,903.32		17%
71,936,642.54	Rehabilitation / Repairs		200,335,995.12	655,000,000.00	655,000,000.00		31%
-	Preservation of the Environment		-	30,000,000.00	30,000,000.00		0%
87,699,762.90	Sub-total		349,562,170.36	1,688,882,903.32	1,688,882,903.32	-	21%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure- P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
87,699,762.90	Total Capital Expenditure for the year		349,562,170.36	1,688,882,903.32	1,688,882,903.32	-	21%
1.360.507.808.58	Closing Balance		173,746,401.57	(1,688,882,903.32)	(1,688,882,903.32)	0.00	(0.21
	0			(1,000,002,503.32)	(2,000,002,503.52)		(0.111

SCHEDULE OF INVESTMENTS MAKODA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,150,389.00
2	JAIZ BANK PLC	715,908.00
3	DALA BUILDING SOCIETY	2,000,000.00
4	FIEDILITY BANK	110,727.68
5	NIGERIAN SOVERIENGN INVESTIMENT	36,150,462.12
6	LAFARAGN WAPCO	8,037,045.72
	TOTAL INVESTMENTS	48,164,532.52

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

MINJIBIR LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

Adminabo SIGNATURE:

TREASURER MNJIBR LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, MINJIBIR LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF MINJIBIR LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Minjibir Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Minjibir Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 MINJIBIR LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANUAL EUDGET VEA 2020 CASH FLOWS FROM OPERATING ACTIVITIES VEA 2020 ACTUAL VEA 2020 PREVIOUS VEA 2019 (:N) BECEIPTS (:N) (:N) VEA 2019 2,888 0085900 Local Goot Share of VAT (:N) (:N) (:N) 2,888 0085900 Local Goot Share of VAT 1,305,005,946.86 1,565,586.86 462,366,948.66 100,000,0000 The Releval Allocation 1 1,305,005,946.86 69,955,300.84 462,300,0000 The Releval Allocation - - - 3,000,00000 The Releval and Rel-imbursement - - - 341,000,00000 Extraordinary items 500,000.00 - - 1,000,00000 Extraordinary items 500,000.00 - - 1,000,00000 Extraordinary items 500,000.00 - - 1,000,000.00 Extraordinary items 500,000.00 - - 4,265,764,711.00 Yeal Accepts from Operating Activities (A) 2,115,617,77.97 2,119,714,683.54 1,481,458,840.00 Solaries & Wages - -						
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CASH OUTFLOW FROM INVESTING ACTIVITIES 113,500,000.00 Fixed Assets Purchased 17,170,000.00 1,539,500,000.00 Construction / Provision 222,594,683.83 6,821,001.12 165,000,000.00 Rehabilitation / Repairs 40,878,141.40 34,735,655.60 21,000,000.00 Preservation of the Environment - - 1,839,000,000.00 Total Capital Expenditure = D 263,472,825.23 58,726,656.72 V CASH OUTFLOW FROM FINANCING ACTIVITIES CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - - Total Expenditure from Financing Activities = F - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - Increase/decrease in other Cash Assets 82,983,959.21 - Increase/decrease in other Cash Assets 82,983,959.21 - Total Expenditure from Financing Activities = (F+G) 82,983,959.21 - - Total Movement in other cash equivelent account = G 82,983,959.21 - - Total Expenditure from Financing Activitie	2,152,050,040.00	Total Outnow from Operating Activities (D)		1,750,040,507.44	1,021,331,120.70	
CASH OUTFLOW FROM INVESTING ACTIVITIES 113,500,000.00 Fixed Assets Purchased 17,170,000.00 1,539,500,000.00 Construction / Provision 222,594,683.83 6,821,001.12 165,000,000.00 Rehabilitation / Repairs 40,878,141.40 34,735,655.60 21,000,000.00 Preservation of the Environment - - 1,839,000,000.00 Total Capital Expenditure = D 263,472,825.23 58,726,656.72 V CASH OUTFLOW FROM FINANCING ACTIVITIES CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - - Total Expenditure from Financing Activities = F - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - Increase/decrease in other Cash Assets 82,983,959.21 - Increase/decrease in other Cash Assets 82,983,959.21 - Total Expenditure from Financing Activities = (F+G) 82,983,959.21 - - Total Movement in other cash equivelent account = G 82,983,959.21 - - Total Expenditure from Financing Activitie		Net Cashflow From Operating Activities C = (A-B)		325.977.187.53	298.363.562.78	
113,500,000.00 Fixed Assets Purchased - 17,170,000.00 1,539,500,000.00 Construction / Provision 222,594,683.83 6,821,001.12 165,000,000.00 Rehabilitation / Repairs 40,878,141.40 34,735,655.60 21,000,000.00 Preservation of the Environment - - 1,839,000,000.00 Total Capital Expenditure = D 263,472,825.23 58,726,656.72 Vertice Cash Flow from Investing Activities E = (C-D) 62,504,362.30 239,636,906.06 Cash OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings 2 2 - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets 82,983,959.21 - Increase/decrease in other Cash Assets 82,983,959.21 - Total Movement in other cash equivelent account = G 82,983,959.21 - Total Expenditure from Financing Activities = (F+G) 82,983,959.21 - Increase/decrease in other Cash Assets 82,983,959.21 - Total Movement in other cash equivelent account = G 82,983,959.21 -				020,077,207.00		
113,500,000.00 Fixed Assets Purchased - 17,170,000.00 1,539,500,000.00 Construction / Provision 222,594,683.83 6,821,001.12 165,000,000.00 Rehabilitation / Repairs 40,878,141.40 34,735,655.60 21,000,000.00 Preservation of the Environment - - 1,839,000,000.00 Total Capital Expenditure = D 263,472,825.23 58,726,656.72 Vertice Cash Flow from Investing Activities E = (C-D) 62,504,362.30 239,636,906.06 Cash OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings 2 2 - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets 82,983,959.21 - Increase/decrease in other Cash Assets 82,983,959.21 - Total Movement in other cash equivelent account = G 82,983,959.21 - Total Expenditure from Financing Activities = (F+G) 82,983,959.21 - Increase/decrease in other Cash Assets 82,983,959.21 - Total Movement in other cash equivelent account = G 82,983,959.21 -		CASH OUTFLOW FROM INVESTING ACTIVITIES				
1,539,500,000.00 Construction / Provision 222,594,683.83 6,821,001.12 165,000,000.00 Rehabilitation / Repairs 40,878,141.40 34,735,655.60 21,000,000.00 Preservation of the Environment - - 1,839,000,000.00 Total Capital Expenditure = D 263,472,825.23 58,726,656.72 V Vet Cash Flow from Investing Activities E = (C-D) 62,504,362.30 239,636,906.06 CASH OUTFLOW FROM FINANCING ACTIVITIES Increase/decrease in other CaSH EQUIVELENT ACCOUNTS: Increase/decreas	113,500,000.00	Fixed Assets Purchased		-	17,170,000.00	
165,000,000.00 Rehabilitation / Repairs 40,878,141.40 34,735,655.60 21,000,000.00 Preservation of the Environment - - 1,839,000,000.00 Total Capital Expenditure = D 263,472,825.23 58,726,656.72 Vet Cash Flow from Investing Activities E = (C-D) 62,504,362.30 239,636,906.06 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant - - Repayment of Borrowings - - - - Total Expenditure from Financing Activities = F - - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - - - - Increase/decrease in other Cash Assets 82,983,959.21 - - - Total Expenditure from Financing Activities = (F+G) 82,983,959.21 - - - Increase/decrease in other Cash Assets 82,983,959.21 - - - - Vet Cash Flow from all Activities G = (E-F-G) (20,479,596.91) 239,636,906.06 - - - - - - - - - - - - - - </td <td></td> <td>Construction / Provision</td> <td></td> <td>222,594,683.83</td> <td></td>		Construction / Provision		222,594,683.83		
21,000,000.00Preservation of the Environment1,839,000,000.00Total Capital Expenditure = D263,472,825.2358,726,656.72Net Cash Flow from Investing Activities E = (C-D)62,504,362.30239,636,906.06CASH OUTFLOW FROM FINANCING ACTIVITIESCapital Expenditure on Aids & GrantRepayment of BorrowingsCapital Expenditure from Financing Activities = F-Total Expenditure from Financing Activities = F-MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:Increase/decrease in other Cash Assets82,983,959.21Increase/decrease in other Cash Assets82,983,959.21Increase/decrease in other cash equivelent account = G82,983,959.21Total Expenditure from Financing Activities = (F+G)VEX.983,959.21-Total Expenditure from Financing Activities = (F+G)82,983,959.21						

STATEMENT NO. 2

MINJIBIR LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		60,850.00	22,411.43
Main Account		12,073,273.80	12,960,472.92
Project Account		-	459,200.00
Revenue Account		-	-
Others		-	19,171,636.36
Total Recurrent Assets (A)		12,134,123.80	32,613,720.71
Non-Current Assets			
Total Investments (B)	2	51,804,259.80	51,804,259.80
	3		
Advances			
Retained Balance		1,190,424,943.37	1,144,189,567.77
Stabilization		556,715,727.56	556,715,727.56
Impersonal (Others)		-	129,219,334.81
Personal		-	-
Total Non-Current Assets (C)		1,747,140,670.93	1,830,124,630.14
Balance of Liabilities Over Assets (D)		_	
Total Assets (D= A+B+C+D)		1,811,079,054.53	1,914,542,610.65
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	3		
Government		28,272,183.90	28,272,183.90
Others 1		6,926,166.46	6,926,166.46
Others 2			-
Total Deposits (E)		35,198,350.36	35,198,350.36
Balance of Assets Over Liabilities (F)		1,775,880,704.17	1,879,344,260.29
Total Liabilities (G= D+E+F)		1,811,079,054.53	1,914,542,610.65

STATEMENT NO. 3

MINJIBIR LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)	Description	Note s	Actual 2020	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
	Local Govt Share of						
1,586,589,252.04	Statutory Allocation		1,306,059,646.86	2,888,083,859.00		2,888,083,859.00	1,582,024,212.14
462,366,948.66	Local Govt Share of VAT		534,930,435.68	804,742,851.00		804,742,851.00	269,812,415.32
69,955,300.84	Other Federally Allocated Revenue	<u>1</u>	189,691,201.63	100,000,000.00		100,000,000.00	(89,691,201.63)
03,333,300.04			105,051,201.05	100,000,000.00		100,000,000.00	(05,051,201.05)
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue		_	3,000,000.00		3,000,000.00	3,000,000.00
				5,000,000.00		3,000,000.00	3,000,000.00
803,182.00	Non Tax Revenue		457,225.00	55,338,001.00		55,338,001.00	54,880,776.00
-	Investment Income		725,500.00	3,600,000.00		3,600,000.00	2,874,500.00
-	Interest Earned		-	-		-	0.00
	Refund and Re-						
-	imbursement		-	-		-	0.00
	Aida B. Currata						0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		84,253,765.80	341,000,000.00		341,000,000.00	256,746,234.20
-	Extraordinary Items		500,000.00	1,000,000.00		1,000,000.00	500,000.00
_	Prepayments/Arrears of Revenue		-	_		_	0.00
							0.00
2,119,714,683.54	Total Revenue (A)		2,116,617,774.97	4,265,764,711.00	-	4,265,764,711.00	2,149,146,936.03
	LESS EXPENDITURE:						
576.278.957.56	Salaries & Wages		1,431,771,784.98	1,481,458,846.00		1,481,458,846.00	49,687,061.02
			_,,	_,,			
40,542,777.16	Social Benefits		40,909,090.92	60,500,000.00		60,500,000.00	19,590,909.08
250 402 204 41	Querkeed Cest			F88 000 000 00		F 99 000 000 00	271 200 202 24
359,482,394.41	Overhead Cost		217,510,617.76	588,900,000.00		588,900,000.00	371,389,382.24
845,046,991.63	Grants & Contributions		57,930,961.69	62,000,000.00		62,000,000.00	4,069,038.31
· ·	Subsidies General		· · ·	· · ·		· ·	
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
	Tunnafan karakhan Tul		.2,310,132.03			~	(12,310,132.03)
-	Transfer to other Fund		-	-	0	0	0.00
1,821,351,120.76	Total Expenditure (B)		1,790,640,587.44	2,192,858,846.00	-	2,192,858,846.00	402,218,258.56
			225 077 427 55	2 072 007 007 00		2 072 007 007 0	4 740 000 077
298,363,562.78	Operating Balance: (A - B)		325,977,187.53	2,072,905,865.00	-	2,072,905,865.00	1,746,928,677.47
	Transfer to Capital						1
298,363,562.78	Development Fund		325,977,187.53				

STATEMENT NO. 4 MINJIBIR LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performanc on Budget (%)
298,363,562.78	Opening Balance 1/1/2020		32,613,720.71				-
	Add: Revenue						-
	Transfer from Capital Development Fund		325,977,187.53				0%
	Infrastructural Development						0%
0	Loan Commercial Agriculture Credit		0	-	0	0	
0	Scheme		0	-	0	0	0%
0	Small And Medium Scale		0		0		0%
0	Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
298,363,562.78	Total Revenue		358,590,908.24	-	-	-	0%
	Less: Capital Expenditure						-
17,170,000.00	Fixed Assets Purchased		-	113,500,000.00	113,500,000.00		0%
6,821,001.12	Construction / Provision		222,594,683.83	1,539,500,000.00	1,539,500,000.00		14%
34,735,655.60	Rehabilitation / Repairs		40,878,141.40	165,000,000.00	165,000,000.00		25%
	Preservation of the Environment		-	21,000,000.00	21,000,000.00		0%
58,726,656.72	Sub-total		263,472,825.23	1,839,000,000.00	1,839,000,000.00	-	14%
						•	_
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure- P	-	0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
	Total Capital Expenditure for						14%
58,726,656.72	the year		263,472,825.23	1,839,000,000.00	1,839,000,000.00	-	
							-
239,636,906.06	Closing Balance		95,118,083.01	(1,839,000,000.00)	(1,839,000,000.00)	0.00	(0.14

SCHEDULE OF INVESTMENTS MINJIBIR LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGN INVESTMENT AUTHORITY	36,150,465.12
2	UNITY BANK PLC	1,150,389.00
3	URBAN DEVELOPMENT BANK	500,000.00
4	JAIZ BANK PLC	715,908.00
5	DALA BUILDING SOCIETY LTD	2,300,000.00
6	LAFARGE WAPCO	10,876,770.00
7	FIDELITY BANK	110,727.68
	TOTAL INVESTMENTS	51,804,259.80

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

NASSARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

Hannabs SIGNATURE:

TREASURER MNJBR... LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, NASSARAWA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF NASSARAWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Nassarawa Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Nassarawa Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1

NASSARAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
5,640,183,054.17	Local Govt Share of Statutory Allocation		2,258,142,517.06	2,743,170,769.9
1,296,165,000.00	Local Govt Share of VAT] [907,406,634.26	786,598,301.1
1,588,344,326.20	Other Federally Allocated Revenue	<u>1</u>	325,909,277.49	120,950,860.2
70,000,000.00	10% State Allocation	1	-	-
-	Other Capital Receipts	1	-	-
60,500,000.00	Tax Revenue		40,302,727.15	26,501,455.3
159,473,000.00	Non Tax Revenue		39,811,504.54	45,324,549.5
24,600,000.00	Investment Income		17,772,500.00	21,937,000.0
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
20,000,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		158,723,070.67	-
11,200,000.00	Extraordinary Items		-	-
200,000.00	Prepayments/Arrears of Revenue		-	-
9,212,665,380.37	Total Receipts from Operating Activities (A)		3,748,068,231.17	3,744,482,936.1
			, , ,	
	PAYMENTS:			
2,971,658,495.55	Salaries & Wages		2,442,757,612.65	2,302,820,018.7
130,500,000.00	Social Benefits		41,014,090.92	81,875,710.6
986,070,000.00	Overhead Cost		285,100,455.74	226,570,642.8
269,250,000.00	Grants & Contributions		169,994,968.00	173,829,966.4
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.04	-
-	Transfer to other Fund		-	-
4,357,478,495.55	Total Outflow from Operating Activities (B)		2,981,385,259.35	2,785,096,338.6
			1	
	Net Cashflow From Operating Activities C = (A-B)		766,682,971.82	959,386,597.5
			766,682,971.82	959,386,597.5
	CASH OUTFLOW FROM INVESTING ACTIVITIES			959,386,597.5
602,800,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased		47,960,093.36	-
2,796,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision		47,960,093.36 482,713,733.30	- 200,388,117.1
2,796,500,000.00 1,038,681,444.17	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs		47,960,093.36 482,713,733.30 75,666,294.08	- 200,388,117.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00	- 200,388,117.1 33,419,395.0 -
2,796,500,000.00 1,038,681,444.17	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs		47,960,093.36 482,713,733.30 75,666,294.08	- 200,388,117.1 33,419,395.0 -
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74	_ 200,388,117.1 33,419,395.0 - 233,807,512.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00	_ 200,388,117.1 33,419,395.0 - 233,807,512.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74	_ 200,388,117.1 33,419,395.0 - 233,807,512.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74	_ 200,388,117.1 33,419,395.0 - 233,807,512.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74	_ 200,388,117.1 33,419,395.0 - 233,807,512. 1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Capital Expenditure on Aids & Capital		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74	_ 200,388,117.1 33,419,395.0 - 233,807,512.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74	_ 200,388,117.1 33,419,395.0 - 233,807,512. 1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74	_ 200,388,117.1 33,419,395.0 - 233,807,512.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74 158,820,751.08	_ 200,388,117.1 33,419,395.0 - 233,807,512.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74	_ 200,388,117.1 33,419,395.0 - 233,807,512.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74 158,820,751.08	_ 200,388,117.1 33,419,395.0 - 233,807,512.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account =		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74 158,820,751.08 - 152,610,993.70	_ 200,388,117.1 33,419,395.0 - 233,807,512.1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74 158,820,751.08 - 152,610,993.70 152,610,993.70	_ 200,388,117.1 33,419,395.0 - 233,807,512. 1
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Cash equivelent account = G Total Expenditure from Financing Activities = (F+G)		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74 158,820,751.08 - 152,610,993.70 152,610,993.70 152,610,993.70	
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74 158,820,751.08 - 152,610,993.70 152,610,993.70	
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Cash Assets Increase/decrease in other Cash Assets Movement in other cash equivelent account = G Total Expenditure from Financing Activities = (F+G) Net Cash Flow from all Activities G = (E-F-G)		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74 158,820,751.08 - 152,610,993.70 152,610,993.70 152,610,993.70 6,209,757.38	
2,796,500,000.00 1,038,681,444.17 190,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Cash equivelent account = G Total Expenditure from Financing Activities = (F+G)		47,960,093.36 482,713,733.30 75,666,294.08 1,522,100.00 607,862,220.74 158,820,751.08 - 152,610,993.70 152,610,993.70 152,610,993.70	959,386,597.5 - 200,388,117.1 33,419,395.0 - 233,807,512.1 725,579,085.4 - 725,579,085.4 - 725,579,085.4 1,350,202,368.8 2,075,781,454.2

STATEMENT NO. 2 NASSARAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	9,500.00
Main Account		24,413,559.15	16,608,282.20
Project Account		15,435.79	2,305,309.50
Revenue Account		740,859.49	44,416.47
Others		7,411.12	
Total Recurrent Assets (A)		25,177,265.55	18,967,508.17
Non-Current Assets			
Total Investments (B)	2	59,604,545.18	59,604,545.18
	3		
Advances			
Retained Balance		1,515,442,961.98	1,380,585,757.03
Stabilization		832,487,435.51	832,487,435.51
Impersonal (Others)		101,656,888.00	108,546,741.00
Personal		143,405.00	143,405.00
Total Non-Current Assets (C)		2,449,730,690.49	2,321,763,338.54
Balance of Liabilities Over Assets (D)			
Total Assets (D= A+B+C+D)		2,534,512,501.22	2,400,335,391.89
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		235,710,704.27	214,407,362.70
Others 1		113,486,875.08	110,146,574.90
Others 2		-	-
Total Deposits (E)		349,197,579.35	324,553,937.60
Balance of Assets Over Liabilities (F)		2,185,314,921.87	2,075,781,454.29
Total Liabilities (G= D+E+F)		2,534,512,501.22	2,400,335,391.89

STATEMENT NO. 3

NASSARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

	REVENUE: Local Govt Share of Statutory Allocation	Notes	Actual 2020	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
2,743,170,769.97	Local Govt Share of Statutory Allocation				Duagei	Budget	Final budget
2,743,170,769.97	Local Govt Share of Statutory Allocation						
	Statutory Allocation						
786,598,301.10		-	2,258,142,517.06	5,640,183,054.17		5,640,183,054.17	3,382,040,537.11
1	Local Govt Share of VAT		907,406,634.26	1,296,165,000.00		1,296,165,000.00	388,758,365.74
120,950,860.27	Other Federally Allocated Revenue	<u>1</u>	325,909,277.49	1,588,344,326.20		1,588,344,326.20	1,262,435,048.71
-	10% State Allocation		-	70,000,000.00		70,000,000.00	70,000,000.00
-	Other Capital Receipts		-	-		-	0.00
26,501,455.33	Tax Revenue		40,302,727.15	60,500,000.00		60,500,000.00	20,197,272.85
45,324,549.52	Non Tax Revenue		39,811,504.54	159,473,000.00		159,473,000.00	119,661,495.46
21,937,000.00	Investment Income		17,772,500.00	24,600,000.00		24,600,000.00	6,827,500.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
-	Domestic Loans/Borrowings		158,723,070.67	342,000,000.00		342,000,000.00	183,276,929.33
-	Extraordinary Items		-	11,200,000.00		11,200,000.00	11,200,000.00
-	Prepayments/Arrears of Revenue		-	200,000.00		200,000.00	200,000.00
3,744,482,936.19	Total Revenue (A)		3,748,068,231.17	9,212,665,380.37	-	9,212,665,380.37	5,464,597,149.20
	LESS EXPENDITURE:						
2,302,820,018.74	Salaries & Wages		2,442,757,612.65	2,971,658,495.55		2,971,658,495.55	528,900,882.90
81,875,710.65	Social Benefits		41,014,090.92	130,500,000.00		130,500,000.00	89,485,909.08
226,570,642.81	Overhead Cost		285,100,455.74	986,070,000.00		986,070,000.00	700,969,544.26
173,829,966.48	Grants & Contributions		169,994,968.00	269,250,000.00		269,250,000.00	99,255,032.00
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.04	-	0	0	(42,518,132.04)
-	Transfer to other Fund		-	-	0	0	0.00
2,785,096,338.68	Total Expenditure (B)		2,981,385,259.35	4,357,478,495.55	-	4,357,478,495.55	1,376,093,236.20
959,386,597.51	Operating Balance: (A - B)		766,682,971.82	4,855,186,884.82	-	4,855,186,884.82	4,088,503,913.00
959,386,597.51	Transfer to Capital Development Fund		766,682,971.82				

STATEMENT NO. 4 NASSARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementary Budget 2020	Performance on Budget (%)
712,339,645.09	Opening Balance 1/1/2020		18,967,508.17				-
	Add: Revenue						-
959,386,597.51	Transfer from Capital Development Fund		766,682,971.82				0%
0	Infrastructural Development Loan		0	-	() (0%
0	Commercial Agriculture Credit Scheme		0	-	(0%
	Small And Medium Scale Enterprises		0		(0%
	Aids & Grants		0		(0%
	Total Revenue		785,650,479.99				0%
1,071,720,242.00			783,030,475.55			1	-
	Less: Capital Expenditure						-
-	Fixed Assets Purchased		47,960,093.36	602,800,000.00	602,800,000.00		8%
200,388,117.10	Construction / Provision		482,713,733.30	2,796,500,000.00	2,796,500,000.00		17%
33,419,395.00	Rehabilitation / Repairs		75,666,294.08	1,038,681,444.17	1,038,681,444.17		7%
<u> </u>	Preservation of the Environment		1,522,100.00	190,000,000.00	190,000,000.00		0%
233,807,512.10	Sub-total		607,862,220.74	4,627,981,444.17	4,627,981,444.17		13%
	1					1	-
	Capital Expenditure from Aids & Grants		0	-	(0%
	Repayment of Borrowings/Sure-P		0	-	() (0%
	Sub-total		_	-			0%
						-	-
233,807,512.10	Total Capital Expenditure for the year		607,862,220.74	4,627,981,444.17	4,627,981,444.17		13%
							-
1 427 010 720 500	Closing Balance		177 700 350 35 35	(4 627 001 444 47)	14 627 001 444 47		(0.12)
1,437,918,730.50			177,788,259.2500	(4,627,981,444.17)	(4,627,981,444.17	0.00) (0.13)

SCHEDULE OF INVESTMENTS NASSARAWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK	715,908.00
4	DALA BUILDING SOCIETY	2,300,000.00
5	LAFARGE WAPCO	7,800,285.38
6	FIDELITY BANK	110,727.68
7	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12
8	WAPCO	10,876,770.00
	TOTAL INVESTMENTS	59,604,545.18

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

RANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

Manna The SIGNATURE:

TREASURER

LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, RANO LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF RANO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Rano Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Rano Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 RANO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
3,257,500,000.00	Local Govt Share of Statutory Allocation		1,131,053,726.59	1,373,993,668.94
700,000,000.00	Local Govt Share of VAT		468,366,446.78	404,481,649.03
350,000,000.00	Other Federally Allocated Revenue	<u>1</u>	164,830,897.96	60,581,615.80
50,000,000.00	10% State Allocation		-	-
500,000,000.00	Other Capital Receipts		-	-
3,200,000.00	Tax Revenue		-	301,500.00
61,010,000.00	Non Tax Revenue		2,985,474.85	991,460.23
16,000,000.00	Investment Income		2,200,950.00	1,742,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		84,256,398.90	-
1,000,000.00	Extraordinary Items		-	-
600,000.00	Prepayments/Arrears of Revenue		-	-
4,939,310,000.00	Total Receipts from Operating Activities (A)		1,853,693,895.08	1,842,091,894.00
	DAVAADAITC			
1 200 402 750 60	PAYMENTS: Salaries & Wages		1,239,382,520.85	150 EEE 520 02
1,288,402,759.68 46,000,000.00	Social Benefits			458,555,538.92
817,720,000.00	Overhead Cost		40,909,090.92 396,701,955.39	37,247,025.96 268,298,660.92
150,000,000.00	Grants & Contributions		99,814,950.39	642,507,111.79
130,000,000.00	Subsidies General		55,014,550.55	042,307,111.79
	Domestic Interest/Discount		42,578,132.09	
			42,576,152.65	
-	I transfer to other Fund		-	-
2,302,122,759.68	Transfer to other Fund Total Outflow from Operating Activities (B)		- 1,819,386,649.64	- 1,406,608,337.59
2,302,122,759.68	Total Outflow from Operating Activities (B)		1,819,386,649.64	- 1,406,608,337.59
- 2,302,122,759.68			- 1,819,386,649.64 34,307,245.44	- 1,406,608,337.59 435,483,556.41
 2,302,122,759.68	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B)			
	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES			435,483,556.41
330,500,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased		34,307,245.44	435,483,556.41 22,271,695.96
330,500,000.00 1,626,500,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision		34,307,245.44 - 101,425,774.32	435,483,556.41 22,271,695.96 40,061,428.12
330,500,000.00 1,626,500,000.00 455,865,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs		34,307,245.44 - 101,425,774.32 50,303,657.41	435,483,556.41 22,271,695.96
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment		34,307,245.44 - 101,425,774.32 50,303,657.41 6,028,789.66	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19
330,500,000.00 1,626,500,000.00 455,865,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs		34,307,245.44 - 101,425,774.32 50,303,657.41	435,483,556.41 22,271,695.96 40,061,428.12
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D		34,307,245.44 - 101,425,774.32 50,303,657.41 6,028,789.66 157,758,221.39	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment		34,307,245.44 - 101,425,774.32 50,303,657.41 6,028,789.66	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D		34,307,245.44 - 101,425,774.32 50,303,657.41 6,028,789.66 157,758,221.39	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)		34,307,245.44 - 101,425,774.32 50,303,657.41 6,028,789.66 157,758,221.39	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00	Total Outflow from Operating Activities (B)Net Cashflow From Operating Activities C = (A-B)CASH OUTFLOW FROM INVESTING ACTIVITIESFixed Assets PurchasedConstruction / ProvisionRehabilitation / RepairsPreservation of the EnvironmentTotal Capital Expenditure = DNet Cash Flow from Investing Activities E = (C-D)CASH OUTFLOW FROM FINANCING ACTIVITIES		34,307,245.44 - 101,425,774.32 50,303,657.41 6,028,789.66 157,758,221.39	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings		34,307,245.44 - 101,425,774.32 50,303,657.41 6,028,789.66 157,758,221.39	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00 2,537,865,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant		34,307,245.44 	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00 2,537,865,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F		34,307,245.44 	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00 2,537,865,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS		34,307,245.44 	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00 2,537,865,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets		34,307,245.44 	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00 2,537,865,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		34,307,245.44 	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00 2,537,865,000.00	Total Outflow from Operating Activities (B)Net Cashflow From Operating Activities C = (A-B)CASH OUTFLOW FROM INVESTING ACTIVITIESFixed Assets PurchasedConstruction / ProvisionRehabilitation / RepairsPreservation of the EnvironmentTotal Capital Expenditure = DNet Cash Flow from Investing Activities E = (C-D)CASH OUTFLOW FROM FINANCING ACTIVITIESCapital Expenditure on Aids & GrantRepayment of BorrowingsTotal Expenditure from Financing Activities = FMOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:Increase/decrease in other Cash AssetsIncrease/decrease in other Cash equivelent account = GTotal Expenditure from Financing Activities = (F+G)		34,307,245.44 	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27 214,985,365.14 - - - - - - - - -
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00 2,537,865,000.00	Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		34,307,245.44 	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00 2,537,865,000.00	Total Outflow from Operating Activities (B)Net Cashflow From Operating Activities C = (A-B)CASH OUTFLOW FROM INVESTING ACTIVITIESFixed Assets PurchasedConstruction / ProvisionRehabilitation / RepairsPreservation of the EnvironmentTotal Capital Expenditure = DNet Cash Flow from Investing Activities E = (C-D)CASH OUTFLOW FROM FINANCING ACTIVITIESCapital Expenditure on Aids & GrantRepayment of BorrowingsTotal Expenditure from Financing Activities = FMOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:Increase/decrease in other Cash AssetsIncrease/decrease in other Cash AssetsIncrease Flow fr		34,307,245.44 	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27 214,985,365.14 - 214,985,365.14
330,500,000.00 1,626,500,000.00 455,865,000.00 125,000,000.00 2,537,865,000.00	Total Outflow from Operating Activities (B)Net Cashflow From Operating Activities C = (A-B)CASH OUTFLOW FROM INVESTING ACTIVITIESFixed Assets PurchasedConstruction / ProvisionRehabilitation / RepairsPreservation of the EnvironmentTotal Capital Expenditure = DNet Cash Flow from Investing Activities E = (C-D)CASH OUTFLOW FROM FINANCING ACTIVITIESCapital Expenditure on Aids & GrantRepayment of BorrowingsTotal Expenditure from Financing Activities = FMOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:Increase/decrease in other Cash AssetsIncrease/decrease in other Cash equivelent account = GTotal Expenditure from Financing Activities = (F+G)		34,307,245.44 	435,483,556.41 22,271,695.96 40,061,428.12 158,165,067.19 - 220,498,191.27 214,985,365.14 - - - - - - - - -

STATEMENT NO. 2 RANO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	31,166.66
Main Account		7,488,285.39	15,505,464.97
Project Account		-	
Revenue Account		1,610.34	236,002.11
Others		50.72	197,648.32
Total Recurrent Assets (A)		7,489,946.45	15,970,282.06
Non-Current Assets			
Total Investments (B)	2	59,842,586.92	59,842,586.92
-	<u>3</u>		
Advances			
Retained Balance		248,347,193.48	355,278,320.17
Stabilization		546,124,770.41	546,124,770.41
Impersonal (Others)		-	40,318,233.37
Personal		-	600,754.25
Total Non-Current Assets (C)		794,471,963.89	942,322,078.20
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		861,804,497.26	1,018,134,947.18
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		76,791,965.82	50,592,113.20
Others 1		11,293,184.34	4,613,562.99
Others 2		-	-
Total Deposits (E)		88,085,150.16	55,205,676.19
Balance of Assets Over Liabilities (F)		773,719,347.10	962,929,270.99
Total Liabilities (G= D+E+F)		861,804,497.26	1,018,134,947.18

STATEMENT NO. 3

RANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)	Description	Notes	Actual 2020	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,373,993,668.94	Local Govt Share of Statutory Allocation		1,131,053,726.59	3,257,500,000.00		3,257,500,000.00	2,126,446,273.41
404,481,649.03	Local Govt Share of VAT		468,366,446.78	700,000,000.00		700,000,000.00	231,633,553.22
60,581,615.80	Other Federally Allocated Revenue	<u>1</u>	164,830,897.96	350,000,000.00		350,000,000.00	185,169,102.04
-	10% State Allocation		-	50,000,000.00		50,000,000.00	50,000,000.00
-	Other Capital Receipts		-	500,000,000.00		500,000,000.00	500,000,000.00
301,500.00	Tax Revenue		-	3,200,000.00		3,200,000.00	3,200,000.00
991,460.23	Non Tax Revenue		2,985,474.85	61,010,000.00		61,010,000.00	58,024,525.15
1,742,000.00	Investment Income		2,200,950.00	16,000,000.00		16,000,000.00	13,799,050.00
-	Interest Earned Refund and Re-		-	-		-	0.00
-	imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		84,256,398.90	-		-	(84,256,398.90)
-	Extraordinary Items Prepayments/Arrears of		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Revenue		-	600,000.00		600,000.00	600,000.00
1,842,091,894.00	Total Revenue (A)		1,853,693,895.08	4,939,310,000.00	-	4,939,310,000.00	3,085,616,104.92
	LESS EXPENDITURE:						
458,555,538.92	Salaries & Wages		1,239,382,520.85	1,288,402,759.68		1,288,402,759.68	49,020,238.83
37,247,025.96	Social Benefits		40,909,090.92	46,000,000.00		46,000,000.00	5,090,909.08
268,298,660.92	Overhead Cost		396,701,955.39	817,720,000.00		817,720,000.00	421,018,044.61
642,507,111.79	Grants & Contributions		99,814,950.39	150,000,000.00		150,000,000.00	50,185,049.61
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,578,132.09	-	0	0	(42,578,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
1,406,608,337.59	Total Expenditure (B)		1,819,386,649.64	2,302,122,759.68	-	2,302,122,759.68	482,736,110.04
435,483,556.41	Operating Balance: (A - B)		34,307,245.44	2,637,187,240.32	-	2,637,187,240.32	2,602,879,994.88
435,483,556.41	Transfer to Capital Development Fund		34,307,245.44				

STATEMENT NO. 4 RANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

						1	
Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementa ry Budget 2020	Performance on Budget (%)
(178,857,786.77)	Opening Balance 1/1/2020		15,970,282.06				
	Add: Revenue						-
435,483,556.41	Transfer from Capital Development Fund		34,307,245.44				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0		0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
	Aids & Grants		0	-	(0 (0%
256,625,769.64	Total Revenue		50,277,527.50	-	-	_	0%
	- 						-
	Less: Capital Expenditure					1	-
22,271,695.96	Fixed Assets Purchased		-	330,500,000.00	330,500,000.00		0%
40,061,428.12	Construction / Provision		101,425,774.32	1,626,500,000.00	1,626,500,000.00		6%
158,165,067.19	Rehabilitation / Repairs		50,303,657.41	455,865,000.00	455,865,000.00		11%
-	Preservation of the Environment		6,028,789.66	125,000,000.00	125,000,000.00		0%
220,498,191.27	Sub-total		157,758,221.39	2,537,865,000.00	2,537,865,000.00	-	6%
	1						-
	Capital Expenditure from Aids & Grants		0	_	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
220,498,191.27	Total Capital Expenditure for the year		157,758,221.39	2,537,865,000.00	2,537,865,000.00	-	6%
							-
36,127,578.37	Closing Balance		(107,480,693.89)	(2 537 865 000 00)	(2 527 865 000 00) 0.00) (0.06)
30,127,370.37	Closing balance		(107,480,093.89)	(2,537,865,000.00)	(2,537,865,000.00	0.00	(0.06)

SCHEDULE OF INVESTMENTS RANO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK PLC	715,908.00
4	DALA BUILDING SOCIETY	2,300,000.00
5	FIRST BANK PLC	324,362.00
6	LAFARGE/WAPCO	7,713,965.12
7	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12
8	WAPCO	10,876,770.00
9	FIDELITY BANK PLC	110,727.68
	TOTAL INVESTMENTS	59,842,586.92



NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

RIMIN GADO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: Manual Ma

LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, RIMIN GADO LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF RIMIN GADO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Rimin Gado Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Rimin Gado Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 RIMIN GADO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

	FLOW STATEMENT FOR THE YEAR END	JED 313	DECEIVIBER, 2	020
ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
1,119,371,127.17	Local Govt Share of Statutory Allocation		1,119,371,127.17	1,359,801,754.58
429,985,575.51	Local Govt Share of VAT		429,985,575.51	370,058,716.62
159,987,662.13	Other Federally Allocated Revenue	<u>1</u>	159,987,662.13	59,955,871.17
35,000,000.00	10% State Allocation	_	-	-
-	Other Capital Receipts		-	-
3,000,000.00	Tax Revenue		-	-
63,665,000.00	Non Tax Revenue		3,794,007.86	2,527,421.42
17,400,000.00	Investment Income		838,965.00	668,055.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		84,253,766.78	-
1,000,000.00	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		_	-
2,170,709,364.81	Total Receipts from Operating Activities (A)		1,798,231,104.45	1,793,011,818.79
2,170,703,304101			1,750,201,104.45	1,755,011,010,75
	PAYMENTS:			
1,368,129,316.01	Salaries & Wages		1,255,344,016.49	1,124,612,036.60
45,700,000.00	Social Benefits		40,909,090.92	45,311,432.73
578,790,000.00	Overhead Cost		359,421,386.71	450,446,752.55
102,000,000.00	Grants & Contributions		94,921,536.97	71,125,163.89
-	Subsidies General			-
	Domestic Interest/Discount		42,518,132.09	
	Transfer to other Fund		42,510,152.05	
2,094,619,316.01	Total Outflow from Operating Activities (B)		1,793,114,163.18	1,691,495,385.77
2,034,013,310.01	Total outlion nom operating Activities (b)		1,730,114,100.10	1,001,400,000,00
	Net Cashflow From Operating Activities C = (A-B)		5,116,941.27	101,516,433.02
			0,220,0 12.22	
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
378,700,000.00	Fixed Assets Purchased		-	15,000,000.00
1,572,873,830.00	Construction / Provision		92,389,778.63	69,120,127.94
679,983,254.00	Rehabilitation / Repairs		12,480,076.72	1,735,000.00
45,000,000.00	Preservation of the Environment		-	-
2,676,557,084.00	Total Capital Expenditure = D		104,869,855.35	85,855,127.94
_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,,,,,,,,,,
	Net Cash Flow from Investing Activities E = (C-D)		(99,752,914.08)	15,661,305.08
			(00):02)02	
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	_
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(90,677,503.10)	
	Increase/decrease in other Liability		(20,077,000,10)	
	Total Movement in other cash equivelent account = G		(90,677,503.10)	_
	Total Expenditure from Financing Activities = (F+G)		(90,677,503.10)	
	Net Cash Flow from all Activities G = (E-F-G)		(9,075,410.98)	15,661,305.08
			(2,220,120,000)	
	Cash & Its Equivalent as at 1/1/2020 = H		21,536,271.82	3,288,575.75
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		12,460,860.84	18,949,880.83
		/	,,	

STATEMENT NO. 2 RIMIN GADO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		100,000.00	129,177.44
Main Account		12,318,855.44	21,122,174.88
Project Account		_	
Revenue Account		40,455.00	284,919.50
Others		1,550.40	
Total Recurrent Assets (A)		12,460,860.84	21,536,271.82
Non-Current Assets			
Total Investments (B)	2	48,147,049.66	48,147,049.66
	<u>3</u>		
Advances			
Retained Balance		-	
Stabilization		510,938,128.08	510,938,128.08
Impersonal (Others)		-	47,521,629.43
Personal		-	782,634.35
Total Non-Current Assets (C)		510,938,128.08	559,242,391.86
Balance of Liabilities Over Assets (D)		177,411,560.81	
Total Assets (D= A+B+C+D)		748,957,599.39	628,925,713.34
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		137,926,768.40	133,971,974.16
Others 1		56,146,190.29	70,003,790.26
Others 2		554,884,640.70	406,000,068.09
Total Deposits (E)		748,957,599.39	609,975,832.51
Balance of Assets Over Liabilities (F)			18,949,880.83
Total Liabilities (G= D+E+F)		748,957,599.39	628,925,713.34

STATEMENT NO. 3 RIMIN GADO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

		1		1			
Previous Year					Supplement	Original	Variance on
A stural 2010 (-N-)	Description	Notes	Actual 2020	Final Budget	ary	Dudeet	Final Budget
Actual 2019 (=N=)					Budget	Budget	Final Budget
	DEVENUE						
	REVENUE:						
1 250 901 754 59	Local Govt Share of Statutory		1 110 271 127 17	1 110 271 127 17		1 110 271 127 17	0.00
1,359,801,754.58	Allocation		1,119,371,127.17	1,119,371,127.17		1,119,371,127.17	0.00
370,058,716.62	Local Govt Share of VAT		429,985,575.51	429,985,575.51		429,985,575.51	0.00
370,038,710.02		1	425,565,575.51	425,565,575.51		429,969,979.91	0.00
59,955,871.17	Other Federally Allocated Revenue	_	159,987,662.13	159,987,662.13		159,987,662.13	0.00
33,333,071.17			133,307,002.13	100,002.10		155,507,002.15	0.00
	- 10% State Allocation		-	35,000,000.00		35,000,000.00	35,000,000.00
	- Other Capital Receipts				-		0.00
	- Tax Revenue		-	3,000,000.00		3,000,000.00	3,000,000.00
2,527,421.42	Non Tax Revenue		3,794,007.86	63,665,000.00		63,665,000.00	59,870,992.14
668,055.00	Investment Income		838,965.00	17,400,000.00		17,400,000.00	16,561,035.00
	- Interest Earned		-		-	-	0.00
	- Refund and Re-imbursement		-		-	-	0.00
	- Aids & Grants		-		-	-	0.00
	- Domestic Loans/Borrowings		84,253,766.78	341,000,000.00		341,000,000.00	256,746,233.22
	- Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
	Prepayments/Arrears of						
	-Revenue		-	300,000.00		300,000.00	300,000.00
1,793,011,818.79	Total Revenue (A)		1,798,231,104.45	2,170,709,364.81	-	2,170,709,364.81	372,478,260.36
	LESS EXPENDITURE:						
1,124,612,036.60	Salaries & Wages		1,255,344,016.49	1,368,129,316.01		1,368,129,316.01	112,785,299.52
45 244 122 72			40,000,000,00	45 700 000 00		45 700 000 00	4 700 000 00
45,311,432.73	Social Benefits		40,909,090.92	45,700,000.00		45,700,000.00	4,790,909.08
450 446 350 55			250 424 205 74	570 700 000 00		570 700 000 00	
450,446,752.55	Overhead Cost		359,421,386.71	578,790,000.00		578,790,000.00	219,368,613.29
71 125 162 90	Grants & Contributions		94,921,536.97	102 000 000 00		102 000 000 00	7,078,463.03
71,125,163.89	Grants & Contributions - Subsidies General		34,321,330.37	102,000,000.00	- 0	102,000,000.00 0	0.00
			-		U	0	0.00
	Domestic Interest/Discount		42,518,132.09		- 0	0	(42,518,132.09)
	- Transfer to other Fund				- 0	0	0.00
						~~	0.00
1,691,495,385.77	Total Expenditure (B)		1,793,114,163.18	2,094,619,316.01	_	2,094,619,316.01	301,505,152.83
. ,		1	. , ,	. ,,		. ,,	
101,516,433.02	Operating Balance: (A - B)		5,116,941.27	76,090,048.80		76,090,048.80	70,973,107.53
	Transfer to Capital						
101,516,433.02	Development Fund		5,116,941.27				

STATEMENT NO. 4 RIMIN GADO LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notor	Actual 2020	Final Budgat	Supplementary	Original	Variance on
Actual 2019 (=N=)	Description	Notes	Actual 2020	Final Budget	Budget	Budget	Final Budget
	REVENUE:						
1 250 001 754 50	Local Govt Share of Statutory						0.00
1,359,801,754.58	Allocation	-	1,119,371,127.17	1,119,371,127.17		1,119,371,127.17	0.00
370,058,716.62	Local Govt Share of VAT		429,985,575.51	429,985,575.51		429,985,575.51	0.00
		<u>1</u>					
59,955,871.17	Other Federally Allocated Revenue		159,987,662.13	159,987,662.13		159,987,662.13	0.00
-	10% State Allocation	-	-	35,000,000.00		35,000,000.00	35,000,000.00
_	Other Capital Bassints						0.00
-	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue		-	3,000,000.00		3,000,000.00	3,000,000.00
2,527,421.42	Non Tax Revenue		3,794,007.86	63,665,000.00		63,665,000.00	59,870,992.14
668,055.00	Investment Income		838,965.00	17,400,000.00		17,400,000.00	16,561,035.00
-	Interest Earned		_	_		_	0.00
							0.00
-	Refund and Re-imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		84,253,766.78	341,000,000.00		341,000,000.00	256,746,233.22
_	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
				1,000,000.00		1,000,000.00	1,000,000.00
-	Prepayments/Arrears of Revenue		-	300,000.00		300,000.00	300,000.00
1,793,011,818.79	Total Revenue (A)		1,798,231,104.45	2,170,709,364.81	=	2,170,709,364.81	372,478,260.36
	LESS EXPENDITURE:						
1,124,612,036.60	Salaries & Wages		1,255,344,016.49	1,368,129,316.01		1,368,129,316.01	112,785,299.52
45,311,432.73	Social Benefits		40,909,090.92	45,700,000.00		45,700,000.00	4,790,909.08
450 446 752 55	Overhead Cost		359,421,386.71	570 700 000 00		578,790,000.00	210 260 612 20
450,446,752.55	Overhead Cost		559,421,380.71	578,790,000.00		378,790,000.00	219,368,613.29
71,125,163.89	Grants & Contributions		94,921,536.97	102,000,000.00		102,000,000.00	7,078,463.03
-	Subsidies General		-	-	0	0	0.00
	Domestic Interest/Discount						
-			42,518,132.09	-	0	0	(42,518,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
1,691,495,385.77	Total Expenditure (B)		1,793,114,163.18	2,094,619,316.01	-	2,094,619,316.01	301,505,152.83
101,516,433.02	Operating Balance: (A - B)		5,116,941.27	76,090,048.80	-	76,090,048.80	70,973,107.53
101 516 433 02	Transfer to Capital Development Fund		5,116,941.27				
101,510,455.02		I	3,110,341.27				

SCHEDULE OF INVESTMENTS RIMIN GADO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	LAFARGE WAPCO	7,719,559.77
2	FIDELITY BANK	110,727.68
3	UNITY BANK	1,150,389.09
4	DALA BUILDING SOCIETY	2,300,000.00
5	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12
6	JAIZ BANK PLC	715,908.00
	TOTAL INVESTMENTS	48,147,049.66

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:	Show y
TREASURER	
	LOCAL GOVERNMENT COUNCIL,
KANO STATE.	

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, ROGO LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF ROGO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Rogo Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Rogo Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 ROGO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET		Natas	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
3,111,894,554.40	Local Govt Share of Statutory Allocation		1,339,915,589.47	1,627,717,139.85
874,633,532.00	Local Govt Share of VAT		548,488,827.85	474,178,581.43
310,625,000.00	Other Federally Allocated Revenue	<u>1</u>	194,564,478.81	71,768,696.30
69,000,000.00	10% State Allocation	_	-	-
-	Other Capital Receipts		-	-
2,700,000.00	Tax Revenue		109,000.00	209,500.00
67,055,000.00	Non Tax Revenue		7,652,622.00	546,481.89
10,500,000.00	Investment Income		573,360.00	997,270.00
	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
_	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		84,255,827.99	
	Extraordinary Items		-	-
	Prepayments/Arrears of Revenue		_	_
4,788,408,086.40	Total Receipts from Operating Activities (A)		2,175,559,706.12	2,175,417,669.47
4,788,408,080.40	Total Receipts from Operating Activities (A)		2,173,333,700.12	2,173,417,003.47
	PAYMENTS:			
1,516,255,002.00	Salaries & Wages		1,186,277,501.68	1,137,137,970.21
45,500,000.00	Social Benefits		40,909,090.92	44,140,371.86
536,478,000.00	Overhead Cost		430,066,261.78	272,615,003.26
132,000,000.00	Grants & Contributions		129,871,727.32	103,842,036.57
132,000,000.00	Subsidies General		129,071,727.52	105,642,050.57
-	Domestic Interest/Discount		42 520 102 20	-
_	Transfer to other Fund		42,520,193.29	-
2,230,233,002.00	Total Outflow from Operating Activities (B)		1,829,644,774.99	1,557,735,381.90
2,230,233,002.00	Total Outnow from Operating Activities (B)		1,029,044,774.99	1,557,755,561.90
	Net Cashflow From Operating Activities C = (A-B)		345,914,931.13	617,682,287.57
			343,514,531.13	017,002,207.37
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
97,900,000.00	Fixed Assets Purchased		30,011,792.80	4,770,000.00
1,050,000,000.00	Construction / Provision		122,135,312.31	18,390,517.08
477,808,728.40	Rehabilitation / Repairs		172,123,390.91	8,852,309.46
61,000,000.00	Preservation of the Environment		9,504,763.63	14,332,164.60
1,686,708,728.40	Total Capital Expenditure = D		333,775,259.65	46,344,991.14
1,000,700,720.40			555,115,255.05	70,344,331.14
	Net Cash Flow from Investing Activities E = (C-D)		12,139,671.48	571,337,296.43
			12,133,071.40	571,357,250.45
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
	Total Expenditure from Financing Activities = F		_	_
-	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		-	-
	Increase/decrease in other Cash Assets		38,528,815.81	
	Increase/decrease in other Liability		30,320,013.01	
	Total Movement in other cash equivelent account = G		38,528,815.81	_
	Total Expenditure from Financing Activities = (F+G)		38,528,815.81	-
	Net Cash Flow from all Activities G = (E-F-G)			E71 227 206 42
	Net Cash Flow from all Activities G = (E-F-G)		(26,389,144.33)	571,337,296.43
	Cash & Its Equivalent as at 1/1/2020 = H		26,767,197.22	2,669,247,038.65
	Cash & Its Equivalent as at $\frac{1}{1}/\frac{2020}{200} = H$ Cash & Its Equivalent as at $\frac{31}{12}/2020 = (G+H)$		378,052.89	
	Cash & its Equivalent as at $51/12/2020 = (0+H)$		576,052.89	3,240,584,335.08

STATEMENT NO. 2 ROGO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019		
ASSETS					
Current Assets					
Cash		-			
Main Account		193,600.72	26,622,775.92		
Project Account		50,714.66	50,543.66		
Revenue Account		131,730.01	93,377.64		
Others		2,007.50	500.00		
Total Recurrent Assets (A)		378,052.89	26,767,197.22		
Non-Current Assets					
Total Investments (B)	<u>2</u>	59,212,050.19	59,212,050.19		
	<u>3</u>				
Advances					
Retained Balance		2,568,627,595.98	2,509,502,270.98		
Stabilization		650,505,921.71	650,505,921.71		
Impersonal (Others)		_	62,745,604.19		
Personal		-	_		
Total Non-Current Assets (C)		3,219,133,517.69	3,222,753,796.88		
Balance of Liabilities Over Assets (D)		-			
Total Assets (D= A+B+C+D)		3,278,723,620.77	3,308,733,044.29		
LIABILITIES					
Short Term Loans					
Bank Overdraft					
Others					
Total Liabilities (D)		-	_		
DEPOSITS	<u>3</u>				
Government		89,001,924.12	46,852,829.12		
Others 1		21,295,880.09	21,295,880.09		
Others 2		-			
Total Deposits (E)		110,297,804.21	68,148,709.21		
Balance of Assets Over Liabilities (F)		3,168,425,816.56	3,240,584,335.08		
Total Liabilities (G= D+E+F)		3,278,723,620.77	3,308,733,044.29		

STATEMENT NO. 3 ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

					1		
Previous Year	Description	Notes	Actual 2020	Final Budget	Supplementary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,627,717,139.85	Local Govt Share of Statutory Allocation	-	1,339,915,589.47	3,111,894,554.40		3,111,894,554.40	1,771,978,964.93
474,178,581.43	Local Govt Share of VAT		548,488,827.85	874,633,532.00		874,633,532.00	326,144,704.15
71,768,696.30	Other Federally Allocated Revenue	<u>1</u>	194,564,478.81	310,625,000.00		310,625,000.00	116,060,521.19
	- 10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
	Other Capital Receipts		-	-		-	0.00
209,500.00	Tax Revenue		109,000.00	2,700,000.00		2,700,000.00	2,591,000.00
546,481.89	Non Tax Revenue		7,652,622.00	67,055,000.00		67,055,000.00	59,402,378.00
997,270.00	Investment Income		573,360.00	10,500,000.00		10,500,000.00	9,926,640.00
	Refund and Re-imbursement		-	-		-	0.00
	- Aids & Grants		-	-		-	0.00
	- Domestic Loans/Borrowings - Extraordinary Items		84,255,827.99	342,000,000.00		342,000,000.00	257,744,172.01 0.00
	Prepayments/Arrears of Revenue		-	-		-	0.00
2,175,417,669.47	Total Revenue (A)		2,175,559,706.12	4,788,408,086.40	-	4,788,408,086.40	2,612,848,380.28
	LESS EXPENDITURE:						
1,137,137,970.21	Salaries & Wages		1,186,277,501.68	1,516,255,002.00		1,516,255,002.00	329,977,500.32
44,140,371.86	Social Benefits		40,909,090.92	45,500,000.00		45,500,000.00	4,590,909.08
272,615,003.26	Overhead Cost		430,066,261.78	536,478,000.00		536,478,000.00	106,411,738.22
103,842,036.57	Grants & Contributions		129,871,727.32	132,000,000.00		132,000,000.00	2,128,272.68
· · · · · · · · · · · · · · · · · · ·	Subsidies General Domestic Interest/Discount		-	-	0	0	0.00
	Transfer to other Fund		42,520,193.29	-	0	0	(42,520,193.29)
			-	-	0	U	0.00
1,557,735,381.90	Total Expenditure (B)		1,829,644,774.99	2,230,233,002.00	-	2,230,233,002.00	400,588,227.01
617,682,287.57	Operating Balance: (A - B)		345,914,931.13	2,558,175,084.40	-	2,558,175,084.40	2,212,260,153.27
617,682,287.57	Transfer to Capital Development Fund		345,914,931.13		1		

STATEMENT NO. 4 ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementary Budget 2020	Performance on Budget (%)
(280,767,376.65)	Opening Balance 1/1/2020		26,767,197.22				-
	Add: Revenue						-
617,682,287.57	Transfer from Capital Development Fund		345,914,931.13				0%
	Infrastructural Development Loan		0.0001.0001.100		ſ		0%
0					C		0%
	Small And Medium Scale Enterprises		0				0%
	Aids & Grants		0		C		0%
336,914,910.92	Total Revenue		372,682,128.35				0%
330,514,510.52	Total Revenue		572,002,120.05				-
	Less: Capital Expenditure						-
4 770 000 00			20 011 702 80	07 000 000 00	07 000 000 00		31%
4,770,000.00	Fixed Assets Purchased		30,011,792.80	97,900,000.00	97,900,000.00		12%
18,390,517.08	Construction / Provision		122,135,312.31	1,050,000,000.00	1,050,000,000.00		36%
8,852,309.46	Rehabilitation / Repairs		172,123,390.91	477,808,728.40	477,808,728.40		0%
14,332,164.60	Preservation of the Environment		9,504,763.63	61,000,000.00	61,000,000.00		20%
46,344,991.14	Sub-total		333,775,259.65	1,686,708,728.40	1,686,708,728.40	-	
							0%
	Capital Expenditure from Aids & Grants		0	-	C	C	
-	Repayment of Borrowings/Sure-P		0	-	C	C	0%
-	Sub-total		-	-	-	-	0%
							-
46,344,991.14	Total Capital Expenditure for the year		333,775,259.65	1,686,708,728.40	1,686,708,728.40	-	20%
							-
290,569,9 <u>19</u> .78	Closing Balance		38,906,868.70	(1,686,708,728.40)	(1,686,708,728.40)	0.00	(0.20)

SCHEDULE OF INVESTMENTS ROGO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	LAFARGE WAPCO	7,707,790.39
2	FIDELITY BANK	110,727.68
3	URBAN DEVELOPMENT BANK	500,000.00
4	JAIZ BANK PLC	715,908.00
5	DALA BUILDING SOCIETY LTD	2,000,000.00
6	UNITY BANK PLC	1,150,389.00
7	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12
8	WAPCO	10,876,770.00
	TOTAL INVESTMENTS	59,212,050.19

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

TREASURER

Stawono LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, SHANONO LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF SHANONO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Shanono Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance

STATEMENT NO. 1 SHANONO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET		Notos	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
1,395,965,532.60	Local Govt Share of Statutory Allocation		1,105,559,510.30	1,343,023,530.41
601,950,277.00	Local Govt Share of VAT		463,490,168.42	400,389,749.84
550,000,000.00	Other Federally Allocated Revenue	<u>1</u>	161,661,555.08	59,216,091.95
60,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,300,000.00	Tax Revenue		-	-
39,104,885.00	Non Tax Revenue		904,318.65	5,476,102.30
3,400,000.00	Investment Income		167,000.00	182,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
10,000,000.00	Aids & Grants		-	-
352,000,000.00	Domestic Loans/Borrowings		84,253,765.74	-
2,000,000.00	Extraordinary Items		20,000.00	760,000.00
-	Prepayments/Arrears of Revenue		-	-
3,015,720,694.60	Total Receipts from Operating Activities (A)		1,816,056,318.19	1,809,047,474.50
	PAYMENTS:			
1,240,873,452.00	Salaries & Wages		1,218,979,978.72	477,488,257.31
45,500,000.00	Social Benefits		40,909,090.92	50,731,559.49
541,400,000.00	Overhead Cost		299,150,666.27	249,069,549.10
48,000,000.00	Grants & Contributions		40,748,181.00	693,295,412.96
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.03	-
-	Transfer to other Fund		-	-
1,875,773,452.00	Total Outflow from Operating Activities (B)		1,642,306,048.94	1,470,584,778.86
	Net Cashflow From Operating Activities C = (A-B)		173,750,269.25	338,462,695.64
84 500 000 00	CASH OUTFLOW FROM INVESTING ACTIVITIES		2 000 172 42	2 250 000 00
84,500,000.00	Fixed Assets Purchased		2,890,173.42	3,250,000.00
643,295,416.60	Construction / Provision		85,434,828.98	26,038,215.76
121,000,000.00	Rehabilitation / Repairs		29,567,000.00	111,507,778.66
35,000,000.00	Preservation of the Environment		-	5,000,000.00
883,795,416.60	Total Capital Expenditure = D		117,892,002.40	145,795,994.42
	Net Cash Flow from Investing Activities E = (C-D)		55,858,266.85	192,666,701.22
	Net cash flow from investing Activities L = (C-D)		55,858,200.85	192,000,701.22
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
_	Total Expenditure from Financing Activities = F			
-	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		-	
	Increase/decrease in other Cash Assets		69,926,557.79	
	Increase/decrease in other Liability		03,320,337.73	
	Total Movement in other cash equivelent account = G		69,926,557.79	_
	Total Expenditure from Financing Activities = (F+G)		69,926,557.79	-
	Net Cash Flow from all Activities G = (E-F-G)		(14,068,290.94)	192,666,701.22
	ther cash now non an Activities G = (L-T-G)		(17,000,230,34)	132,000,701.22
	Cash & Its Equivalent as at 1/1/2020 = H		21,885,284.87	(836,260,537.94)
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		7,816,993.93	(643,593,836.72)
		/	,,010,000,00	(0.0,000,000,72)

STATEMENT NO. 2 SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		170,000.00	2,829,059.77
Main Account		7,570,692.71	16,950,093.10
Project Account		_	1,132.00
Revenue Account		73,968.72	2,105,000.00
Others		2,332.50	
Total Recurrent Assets (A)		7,816,993.93	21,885,284.87
Non-Current Assets			
Total Investments (B)	2	48,962,727.23	48,962,727.23
-	<u>3</u>		
Advances			
Retained Balance		-	
Stabilization		529,676,708.13	529,676,708.13
Impersonal (Others)		-	58,636,375.92
Personal		_	25,034,337.87
Total Non-Current Assets (C)		529,676,708.13	613,347,421.92
Balance of Liabilities Over Assets (D)		755,076,997.45	643,593,836.72
Total Assets (D= A+B+C+D)		1,341,533,426.74	1,327,789,270.74
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		84,670,925.57	82,776,092.20
Others 1		20,935,323.47	20,935,323.47
Others 2		1,235,927,177.70	1,224,077,855.07
Total Deposits (E)		1,341,533,426.74	1,327,789,270.74
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		1,341,533,426.74	1,327,789,270.74

SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

					Supplementa	1	
Previous Year	Description	Notes	Actual 2020	Final Budget	ry	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1 2 4 2 0 2 2 5 2 0 4 4	Local Govt Share of Statutory			4 205 005 522 00		4 205 005 522 60	200,405,022,20
1,343,023,530.41	Allocation	-	1,105,559,510.30	1,395,965,532.60		1,395,965,532.60	290,406,022.30
400,389,749.84	Local Govt Share of VAT		463,490,168.42	601,950,277.00		601,950,277.00	138,460,108.58
	Other Federally Allocated	1	,,			,	
59,216,091.95	Revenue		161,661,555.08	550,000,000.00		550,000,000.00	388,338,444.92
	- 10% State Allocation		-	60,000,000.00		60,000,000.00	60,000,000.00
	- Other Capital Receipts		-		-	-	0.00
	- Tax Revenue		_	1,300,000.00		1,300,000.00	1,300,000.00
				1,300,000.00		1,500,000.00	1,500,000.00
5,476,102.30	Non Tax Revenue		904,318.65	39,104,885.00		39,104,885.00	38,200,566.35
182,000.00	Investment Income		167,000.00	3,400,000.00		3,400,000.00	3,233,000.00
	- Interest Earned		-		-	-	0.00
	- Refund and Re-imbursement		-		-	-	0.00
	- Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
	- Domestic Loans/Borrowings		84,253,765.74	352,000,000.00		352,000,000.00	267,746,234.26
760,000.00	Extraordinary Items Prepayments/Arrears of		20,000.00	2,000,000.00		2,000,000.00	1,980,000.00
	-Revenue		-		-	-	0.00
1,809,047,474.50	Total Revenue (A)		1,816,056,318.19	3,015,720,694.60	-	3,015,720,694.60	1,199,664,376.41
	LESS EXPENDITURE:						
477,488,257.31	Salaries & Wages		1,218,979,978.72	1,240,873,452.00		1,240,873,452.00	21,893,473.28
			1,210,070,0707072	1)2 (0)0/0) (02/00		2,2 10,070, 102100	
50,731,559.49	Social Benefits		40,909,090.92	45,500,000.00		45,500,000.00	4,590,909.08
249,069,549.10	Overhead Cost		299,150,666.27	541,400,000.00		541,400,000.00	242,249,333.73
602 205 412 06	Crante & Cantributiane		40 749 191 00	48 000 000 00		48 000 000 00	7 251 810 00
693,295,412.96	Grants & Contributions - Subsidies General		40,748,181.00	48,000,000.00	- 0	48,000,000.00 0	7,251,819.00 0.00
<u> </u>						~	
	Domestic Interest/Discount		42,518,132.03		- 0	0	(42,518,132.03)
	- Transfer to other Fund		-		- 0	0	0.00
1,470,584,778.86	Total Expenditure (B)		1,642,306,048.94	1,875,773,452.00	-	1,875,773,452.00	233,467,403.06
338,462,695.64	Operating Balance: (A - B)		173,750,269.25	1,139,947,242.60	_	1,139,947,242.60	966,196,973.35
	Transfer to Capital						
338,462,695.64	Development Fund		173,750,269.25				

STATEMENT NO. 4 SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementa ry Budget 2020	Performance on Budget (%)
(39,457,366.10)	Opening Balance 1/1/2020		21,885,284.87				-
	Add: Revenue		, ,				-
338,462,695.64	Transfer from Capital Development Fund		173,750,269.25				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	_	0	0	0%
0	Small And Medium Scale Enterprises Loan		0		0	0	0%
0	Aids & Grants		0	-	0	0	0%
299,005,329.54	Total Revenue		195,635,554.12	-	-	_	0%
							-
	Less: Capital Expenditure						-
3,250,000.00	Fixed Assets Purchased		2,890,173.42	84,500,000.00	84,500,000.00		3%
26,038,215.76	Construction / Provision		85,434,828.98	643,295,416.60	643,295,416.60		13%
111,507,778.66	Rehabilitation / Repairs		29,567,000.00	121,000,000.00	121,000,000.00		24%
5,000,000.00	Preservation of the Environment		_	35,000,000.00	35,000,000.00		0%
145,795,994.42	Sub-total		117,892,002.40	883,795,416.60	883,795,416.60	-	13%
						1	-
	Capital Expenditure from Aids & Grants		0		0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
145,795,994.42	Total Capital Expenditure for the year		117,892,002.40	883,795,416.60	883,795,416.60	-	13%
·			· · · · · · · · · · · · · · · · · · ·				-
153,209,335.12	Closing Balance		77,743,551.72	(883,795,416.60)	(883,795,416.60)	0.00	(0.13

SCHEDULE OF INVESTMENTS SHANONO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK	715,908.00
4	DALA BUILDING SOCIETY	2,300,000.00
5	LAFARGE WAPCO	8,035,237.43
6	FIDELITY BANK	110,727.68
7	NIGERIAN SOVERIGN INVESTIMENT	36,150,465.12
	TOTAL INVESTMENTS	48,962,727.23

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

SUMAILA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: TREASURER LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: TREASURER

SUMAILA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF SUMAILA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Sumaila Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Sumaila Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA

AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 SUMAILA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

<u></u>			<u>.</u>	
ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
3,261,234,571.00	Local Govt Share of Statutory Allocation		1,399,287,661.67	1,699,841,787.36
712,110,116.00	Local Govt Share of VAT	-	573,637,725.25	496,127,657.30
407,211,749.00	Other Federally Allocated Revenue	<u>1</u>	203,239,293.69	74,948,789.31
20,386,309.00	10% State Allocation	-	-	-
-	Other Capital Receipts	-	-	-
1,000,000.00	Tax Revenue		-	316,000.00
83,095,000.00	Non Tax Revenue		4,364,670.11	13,336,331.86
3,600,000.00	Investment Income		2,801,500.00	-
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
126,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		84,268,984.77	-
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,829,763,745.00	Total Receipts from Operating Activities (A)		2,267,599,835.49	2,284,570,565.83
,,,			, - , ,	, - ,,
	PAYMENTS:			
1,258,789,156.89	Salaries & Wages		1,129,274,936.56	552,740,876.07
66,000,000.00	Social Benefits		42,656,090.92	46,686,430.24
587,046,000.00	Overhead Cost		651,127,197.53	313,567,254.21
146,811,271.00	Grants & Contributions		134,004,622.17	543,901,046.71
-	Subsidies General			
-	Domestic Interest/Discount		42,578,283.09	-
-	Transfer to other Fund		-	-
2,058,646,427.89	Total Outflow from Operating Activities (B)		1,999,641,130.27	1,456,895,607.23
	Net Cashflow From Operating Activities C = (A-B)		267,958,705.22	827,674,958.60
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
102,000,000.00	Fixed Assets Purchased		1,154,286.40	19,199,500.00
1,881,000,000.00	Construction / Provision		91,116,859.21	399,037,791.34
684,500,000.00	Rehabilitation / Repairs		11,897,616.87	140,082,147.31
75,000,000.00	Preservation of the Environment		11,367,451.00	7,817,053.42
2,742,500,000.00	Total Capital Expenditure = D		115,536,213.48	566,136,492.07
	Net Cash Flow from Investing Activities E = (C-D)		152,422,491.74	261,538,466.53
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		144,075,485.31	
	Increase/decrease in other Liability			
	Total Movement in other cash equivelent account = G		144,075,485.31	-
	Total Expenditure from Financing Activities = (F+G)		144,075,485.31	
	Net Cash Flow from all Activities G = (E-F-G)		8,347,006.43	261,538,466.53
		1	· · · · · · · · · · · · · · · · · · ·	
	Cash & Its Equivalent as at 1/1/2020 = H		11,653,580.37	2,244,666,976.40
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		20,000,586.80	2,506,205,442.93

STATEMENT NO. 2

SUMAILA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	201,250.00
Main Account		19,920,813.11	10,394,424.70
Project Account		10,470.48	10,705.98
Revenue Account		67,677.47	1,044,503.55
Others		1,625.74	2,696.14
Total Recurrent Assets (A)		20,000,586.80	11,653,580.37
Non-Current Assets			
Total Investments (B)	2	45,364,122.34	45,364,122.34
	3	- / /	
Advances			
Retained Balance		2,147,631,703.71	1,993,650,474.58
Stabilization		720,892,647.41	720,892,647.41
Impersonal (Others)		27,358,520.00	27,358,520.00
Personal		-	-
Total Non-Current Assets (C)		2,895,882,871.12	2,741,901,641.99
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		2,961,247,580.26	2,798,919,344.70
LIABILITIES	_		
Short Term Loans		I	
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		146,876,784.49	131,582,266.59
Others 1		155,742,861.10	161,131,635.18
Others 2		-	-
Total Deposits (E)		302,619,645.59	292,713,901.77
Balance of Assets Over Liabilities (F)		2,658,627,934.67	2,506,205,442.93
Total Liabilities (G= D+E+F)		2,961,247,580.26	2,798,919,344.70

STATEMENT NO. 3 SUMAILA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplementary	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,699,841,787.36	Local Govt Share of Statutory Allocation	-	1,399,287,661.67	3,261,234,571.00		3,261,234,571.00	1,861,946,909.33
496,127,657.30	Local Govt Share of VAT	<u>1</u>	573,637,725.25	712,110,116.00		712,110,116.00	138,472,390.75
74,948,789.31	Other Federally Allocated Revenue	-	203,239,293.69	407,211,749.00		407,211,749.00	203,972,455.31
	 10% State Allocation Other Capital Receipts 	-	-	20,386,309.00		20,386,309.00	20,386,309.00
· · · · · · · · · · · · · · · · · · ·			-		-		0.00
316,000.00	Tax Revenue		-	1,000,000.00		1,000,000.00	1,000,000.00
13,336,331.86	Non Tax Revenue		4,364,670.11	83,095,000.00		83,095,000.00	78,730,329.89
	- Investment Income Interest Earned		2,801,500.00	3,600,000.00		3,600,000.00	798,500.00 0.00
	- Refund and Re-imbursement		-	· · · · · · · · · · · · · · · · · · ·			0.00
							0.00
	- Aids & Grants		-	126,000.00		126,000.00	126,000.00
	 Domestic Loans/Borrowings Extraordinary Items 		84,268,984.77	341,000,000.00		341,000,000.00	256,731,015.23 0.00
	Prepayments/Arrears of Revenue		-		-	-	0.00
2,284,570,565.83	Total Revenue (A)		2,267,599,835.49	4,829,763,745.00	-	4,829,763,745.00	2,562,163,909.51
	LESS EXPENDITURE:						
552,740,876.07	Salaries & Wages		1,129,274,936.56	1,258,789,156.89		1,258,789,156.89	129,514,220.33
46,686,430.24	Social Benefits		42,656,090.92	66,000,000.00		66,000,000.00	23,343,909.08
313,567,254.21	Overhead Cost		651,127,197.53	587,046,000.00		587,046,000.00	(64,081,197.53)
543,901,046.71	Grants & Contributions		134,004,622.17	146,811,271.00		146,811,271.00	12,806,648.83
· · · · ·	- Subsidies General		-		- 0	0	0.00
	Domestic Interest/Discount		42,578,283.09		- 0	0	(42,578,283.09)
· · · · · ·	Transfer to other Fund		-		- 0	0	0.00
1,456,895,607.23	Total Expenditure (B)		1,999,641,130.27	2,058,646,427.89	-	2,058,646,427.89	59,005,297.62
827,674,958.60	Operating Balance: (A - B)		267,958,705.22	2,771,117,317.11	-	2,771,117,317.11	2,503,158,611.89
827,674,958.60	Transfer to Capital Development Fund		267,958,705.22				1

SUMAILA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplementa ry Budget 2020	Performance on Budget (%)
315,405,800.15	Opening Balance 1/1/2020 Add: Revenue		11,653,580.37				-
827,674,958.60	Transfer from Capital Development Fund		267,958,705.22				0%
0	Infrastructural Development Loan		0		0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
1,143,080,758.75	Total Revenue		279,612,285.59	-	-	_	0%
	Less: Capital Expenditure						-
19,199,500.00	Fixed Assets Purchased		1,154,286.40	102,000,000.00	102,000,000.00		1%
399,037,791.34	Construction / Provision		91,116,859.21	1,881,000,000.00	1,881,000,000.00		5%
140,082,147.31	Rehabilitation / Repairs		11,897,616.87	684,500,000.00	684,500,000.00		2%
7,817,053.42	Preservation of the Environment		11,367,451.00	75,000,000.00	75,000,000.00		0%
566,136,492.07	Sub-total		115,536,213.48	2,742,500,000.00	2,742,500,000.00	-	4%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
_	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
566,136,492.07	Total Capital Expenditure for the year		115,536,213.48	2,742,500,000.00	2,742,500,000.00	-	- 4%
576,944,266.68	Closing Balance		164,076,072.11	(2,742,500,000.00)	(2,742,500,000.00)	0.00	(0.04)

SCHEDULE OF INVESTMENTS SUMAILA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	Nigerian Sovereign Investment Authority	36,150,465.15
2	Unity Bank Plc	1,150,389.00
3	Urban Development Bank Plc	500,000.00
4	Jaiz Bank Plc	715,908.00
5	Dala Building Society	2,300,000.00
6	Lafarge Wapco	4,437,087.51
7	Fidelity Bank Plc	110,272.68
	TOTAL INVESTMENTS	45,364,122.34

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

TAKAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements. Best Regard,

SIGNATURE:

TREASURER IKKAM. LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: TREASURER, TAKAI LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF TAKAI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Takai Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Takai Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijiani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 TAKAI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET YEAR 2020 CASH FLOWS FROM OPERATING ACTIVITIES Notes YEAR 2020 YEAR 2019 (=N=) BECEIPTS 450,000,000.00 Local Gort Share of Statutory Allocation 1,228,798,289.23 1,492,733,594.52 400,000,000.00 Other Federally Allocated Revenue 1 1,228,798,289.23 1,492,733,594.52 50,000,000.00 Other Capital Receipts - - - 1,000,000.00 Other Capital Receipts - - - 1,000,000.00 Tox Revenue 2,990,040.00 2,383,394.43 - - 1,000,000.00 Interest Earned - - - - - 2,000,000.00 Interest Earned - - - - - 342,0000,000 Demestic Loans/Borrowings 91,253,765.76 - - - - - 2,855,070.00 Extraordinary Items 244,500.00 - - - - 2,405,000.00 Social Benefits 0,02,807,187.82 576,610,182.92 43,900,000.92 49,358,322.60 - -						
(=Ne) EECEPTS (=Ne) (=Ne) (=Ne) 1.518,762,700.50 Local Gort Share of VAT 1.228,798,889.23 1.429,723.598.22.34 400,000,000.00 Ubter Federally Allocated Reveue 1 1.228,798,889.23 1.429,723.598.25.23 50,000,000.00 Ubter Federally Allocated Reveue 1 1.228,798,889.23 1.429,723.598.25.23 1,000,000.00 Ubter Capital Receipts - - - - 1,000,000.00 Tax Revenue 2.04,000.00 1.99,000.00 2.453,304.43 5,200,000.00 Interest Earned - - - - - Ads & Grants 91,253,765.76 - - - 342,000,000.00 Domestic Loans/Borrowings 91,253,765.76 - - - 2,805,887,899.22 Total Receipts from Operating Activities (A) Z,029,221,934.10 Z,016,548,443.52 1,133,134,445.00 Sataries & Mages 1,062,807,187.82 578,610,182.92 43,000,000.00 Social Benefits 40,090,90.90.24 49,553,236.05 - - - -		CASH FLOWS FROM OPERATING ACTIVITIES	Notes			
1)513,762,700 50 Local Gort Share of Statutory Allocation 1,228,796,893,23 1,492,733,594,52 450,000,000 00 Dicar Federally Allocated Revenue 523,531,351,89 453,006,592,34 50,000,000 00 Dither Federally Allocated Revenue 523,531,351,89 453,006,592,34 1,000,000.00 Tax Revenue 204,000,000,00 190,000,00 36,638,581,72 No Tax Revenue 2,290,040,00 2,333,944,33 5,200,000,00 Investment Income 1,776,000,00 2,445,300,00 - Refund and Re-Imbursement - - - Refund and Re-Imbursement - - - Alds, & Grants - - 2,285,507.00 Extraordinary Items 2,445,300,00 - 2,285,587,899,22 Total Receipts from Operating Activities (A) 2,029,221,934,10 2,016,548,443.52 1,133,134,445.00 Salaries & Vages 1,062,807,187,82 578,610,182.92 43,000,000.00 Gorati S Control Mages 1,062,807,187,82 578,610,182.92 44,2,034,90,00 Overtiesed Costi 268,827,934,21		RECEIPTS				
450,000,000,000 Local Gord Share of VAT 1 523,531,351,889 453,008,592,34 400,000,000 Other Capital Receipts 1 180,403,387,22 65,817,052,23 1,000,000 Tax Revenue 204,000,00 199,000,000 199,000,000 36,635,691,72 Non Tax Revenue 2,990,040,00 190,000,000 3,635,691,72 Non Tax Revenue 2,990,040,00 2,345,390,443 5,200,000.00 Interest Earned 1 . . 1 Refund and Re-imbursement 342,000,000 Domestic Loans/Borrowings 91,253,765,76 2,286,507.00 Extraordinary items 244,500,00 2,286,507.00 Extraordinary items 244,500,00 .				, ,		
400.000.000.00 Other Federally Allocated Revenue 1 180.403,387.22 65,817,052.23 50,000,000.00 10% State Allocation - - - - Other Capital Receipts - - - - 1000,000.00 Tax Revenue 204,000.00 190,000.00 36,638,891.72 Non Tax Revenue 2,990,040.00 2,353,904.43 5,200,000.00 Investment Income 1,796,000.00 2,445,300.00 - Aids & Grants - - - Aids & Grants 91,253,765.76 - 2,280,587.00 Extraordinary Items 244,500.00 - 2,280,587.899.22 Total Receipts from Operating Activities (A) 2,029,221,934.10 2,016,548,443.52 1,133,134,445.00 Salaries & Wages 1,062,807.187.82 578,610,182.92 44,500,000.00 Social Benefits 40,909,090.92 49,358,328.60 46,21,342,469.00 Overhead Cost 268,827,942.11 299,928,355.41 138,600,000.00 Grant & Contributions 57,189,462.37 1,407,669,996.66 <td></td> <td></td> <td></td> <td></td> <td></td>						
50,000,000.00 10% State Allocation - - 1,000,000.00 Tax Revenue 204,000.00 190,000.00 36,638,691.72 Non Tax Revenue 2,990,400.00 2,353,904.43 5,200,000.00 Inverset Earned 1,786,000.00 2,445,300.00 - Refund and Re-imbursement - - - Alds & Grants 9 - 342,000,000.00 Domestic Loans/Borrowings 91,253,765.76 - 2,285,507.00 Extraordinary Items 2244,500.00 - - Prepayments/Arrears of Revenue - - - 2,805,887,899.22 Total Receipts from Operating Activities (A) 2,029,221,934.10 2,016,548,443.52 2,133,134,445.00 Salaries & Wages 1,062,807,187.82 578,610,182.92 43,000,000.00 Grants & Contributions 57,189,462.37 479,773,089.90 - Domestic Interest/Discount 42,518,132.05 - - - Transfer to other Fund 1,472,251,807.37 1,407,669,956,66 10 Subaidite General			1			
- Other Capital Receipts - - 1.000.000.00 Tax Revenue 204,000.00 190,000.00 36.638,691.72 Non Tax Revenue 2,990,040.00 2,353,000.00 1.000,000.00 Investment income 1,726,000.00 2,445,300.00 - Refund and Re-imbursement - - - Adds & Grants - - 342.000,000.00 Domestic Loans/Borrowings 91,253,765,76 - 2,286,507.00 Extraordinary Items 244,500.00 - - PayMENTS: - - - 1,133,134,445.00 Salaries & Wages 1,062,807,187.82 578,610,182.92 43,000,000.00 Social Benefits 40,090,909.92 49,358,328.60 462,134,269.00 Overhead Cost 268,827,934.21 299,928,395.24 1.38,600,00.00 Social Benefits 40,909,909.92 49,358,328.60 - Transfer to other Fund - - - 1,776,868,714.00 Total Outflow from Operating Activities (8) 1,472,251,807.37 1,407,6			-	-	-	
1.000,000.00 Tax Revenue 204,000.00 190,000.00 36,638,691.72 Non Tax Revenue 2,990,040.00 2,353,904.43 5,200,000.00 Investment Income 1,796,000.00 2,445,300.00 - Refund and Re-imbursement - - - Ads & Grants - - - Payments/Lorans/Borrowings 91,253,765,76 - 2,285,587,000 Extraordinary Items 244,500.00 - - Payments/Arrears of Revenue - - - 2,805,887,899.22 Total Receipts from Operating Activities (A) 2,029,221,934.02 2,016,548,843.52 1,133,134,445,00 Solaries & Wages 1,062,807,187.82 578,610,182.92 44,000,000.00 Grants & Contributions 57,189,462.37 479,773,089.90 - Domestic Interest/Discount 42,518,132.05 - - Transfer to o	-			-	-	
36,638,691.22 Non Tax Revenue 2,990,040.00 2,353,304.43 5,200,000.00 Investment Income 1,796,000.00 2,445,300.00 . Refund and Re-imbursement . . . Adds & Grants . . 342,000,000.00 Domestic Loans/Borrowings 91,253,765,76 . 2,286,507.00 Extraordinary Items 244,500.00 . . Prepayments/Arrears of Revenue . . . Interest & Wages 1,062,807,187,82 578,610,182,92 1,133,134,445.00 Solaite & Wages 1,062,807,187,82 578,610,182,92 43,000,000.00 Social Benefits 40,909,090,92 49,358,328.60 462,134,269.00 Overhead Cost 268,827,934,21 299,928,335,24 . Dornestic Interest/Discount 42,518,132.05 . . Transfer to other Fund 1,776,868,714.00 Total Outflow from Operating Activities (B) 1,472,251,807.37 1,407,669,996.66 Net Cashflow From Operating Activities C = (A-B) 556,970,126.73 608,878,446.36 33,629,536.25	1.000.000.00	· · ·		204.000.00	190.000.00	
5,200,000.00 Investment Income 1,796,000.00 2,445,300.00 Adds & Grants Adds & Grants 						
. Interest Earned . . . Refund and Re-imbursement . . . Aids & Grants . . . Aids & Grants . . . Aids & Grants 						
- Refund and Re-imbursement - - - Aids & Grants - - 342,000,000 Domestic Lans/Borrowings 91,253,765,76 - 2,285,507.00 Extraordinary Items 244,500,00 - 2,805,887,899.22 Total Receipts from Operating Activities (A) 2,029,221,934.10 2,016,548,443.52 PAYMENTS: 1,133,134,445.00 Salaries & Wages 1,062,807,187.82 578,610,182.92 43,000,000.00 Social Benefits 40,090,009.02 49,358,328.60 442,134,269.00 Overhead Cost 2268,827,934.21 299,928,335.24 138,600,000.00 Grants & Contributions 57,189,462.37 479,773,089.90 - Domestic Interest/Discount 42,518,132.05 - - Transfer to other Fund - - - Total Outflow from Operating Activities (B) 1,472,251,807.37 1,407,659,996.66 30,750,000.00 Fixed Assets Purchased 1,500,000.00 8,975,480.00 547,500,000.00 Fixed Assets Purchased 1,500,000.00 8,975,480.00 547,500,000.00 Construction / Provision 161,	-			-	-	
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138,600,000.00 Grants & Contributions 57,189,462.37 479,773,089.90 - Subsidies General - - - Domestic Interest/Discount 42,518,132.05 - - Transfer to other Fund - - - 1,776,868,714.00 Total Outflow from Operating Activities (B) 1,472,251,807.37 1,407,669,996.66 CASH OUTFLOW FROM INVESTING ACTIVITIES - CASH OUTFLOW FROM INVESTING ACTIVITIES 608,878,446.86 - CASH OUTFLOW FROM INVESTING ACTIVITIES - - - - - - Construction / Provision 161,860,325.64 33,629,536.25 135,000,000.00 Rehabilitation / Repairs 28,632,472.50 28,286,479.64 7,000,000.00 Reservation of the Environment - - - 720,250,000.00 Total Capital Expenditure = D 191,992,798.14 70,891,495.89 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - - Capital Expenditure on Financing Acti	43,000,000.00	Social Benefits		40,909,090.92	49,358,328.60	
- Subsidies General - - - Domestic Interest/Discount 42,518,132.05 - - Transfer to other Fund - - 1,776,868,714.00 Total Outflow from Operating Activities (B) 1,472,251,807.37 1,407,669,996.66 Net Cashflow From Operating Activities C = (A-B) 556,970,126.73 608,878,446.86 - - - - - 30,750,000.00 Fixed Assets Purchased 1,500,000.00 8,975,480.00 547,500,000.00 Construction / Provision 161,860,325.64 33,629,536.25 135,000,000.00 Rehabilitation / Repairs 28,632,472.50 28,286,479.64 7,000,000.00 Total Capital Expenditure = D 191,992,798.14 70,891,495.89 - - - - - 720,250,000.00 Total Capital Expenditure = D 191,992,798.14 70,891,495.89 - - - - - - Cash Flow from Investing Activities E = (C-D) 364,977,328.59 537,986,950.97 - Cash How From KinAncing Ac	462,134,269.00	Overhead Cost		268,827,934.21	299,928,395.24	
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Transfer to other Fund Image: Control of the second s	-	Subsidies General		-	-	
1,776,868,714.00 Total Outflow from Operating Activities (B) 1,472,251,807.37 1,407,669,996.66 Net Cashflow From Operating Activities C = (A-B) 556,970,126.73 608,878,446.86 CASH OUTFLOW FROM INVESTING ACTIVITIES 608,878,446.86 30,750,000.00 Fixed Assets Purchased 1,500,000.00 8,975,480.00 547,500,000.00 Construction / Provision 161,860,325.64 33,629,536.25 135,000,000.00 Rehabilitation / Repairs 28,632,472.50 28,286,479.64 7,000,000.00 Preservation of the Environment - - 720,250,000.00 Total Capital Expenditure = D 191,992,798.14 70,891,495.89 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - - Total Expenditure from Financing Activities = F - - - Total Expenditure from Financing Activities = (F+G) 375,790,044.66 - Increase/decrease in other Liability Increase/decrease in other Liability - - Total Movement in other cash equivelent account = G 375,790,044.66 - - <tr< td=""><td>-</td><td>Domestic Interest/Discount</td><td></td><td>42,518,132.05</td><td>-</td></tr<>	-	Domestic Interest/Discount		42,518,132.05	-	
Net Cashflow From Operating Activities C = (A-B) 556,970,126.73 608,878,446.86 CASH OUTFLOW FROM INVESTING ACTIVITIES 1,500,000.00 8,975,480.00 30,750,000.00 Fixed Assets Purchased 1,500,000.00 8,975,480.00 547,500,000.00 Construction / Provision 161,860,325.64 33,629,536.25 135,000,000.00 Rehabilitation / Repairs 28,632,472.50 28,286,479.64 7,000,000.00 Preservation of the Environment - - 720,250,000.00 Total Capital Expenditure = D 191,992,798.14 70,891,495.89 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant 8 Repayment of Borrowings - - - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - - Increase/decrease in other Cash Assets 375,790,044.66 - Increase/decrease in other Cash equivelent account = G 375,790,044.66 - Total Expenditure from Financing Activities = (F+G) 375,790,044.66 - Increase/decrease in other Cash equivelent account = G <td>-</td> <td>Transfer to other Fund</td> <td></td> <td>-</td> <td>-</td>	-	Transfer to other Fund		-	-	
CASH OUTFLOW FROM INVESTING ACTIVITIES 30,750,000.00 Fixed Assets Purchased 1,500,000.00 8,975,480.00 547,500,000.00 Construction / Provision 161,860,325.64 33,629,536.25 135,000,000.00 Rehabilitation / Repairs 28,632,472.50 28,286,479.64 7,000,000.00 Preservation of the Environment - - 720,250,000.00 Total Capital Expenditure = D 191,992,798.14 70,891,495.89 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - - Total Expenditure from Financing Activities = F - - - Total Expenditure from Financing Activities = F - - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - - Increase/decrease in other Cash Assets 375,790,044.66 - - Total Expenditure from Financing Activities = (F+G) 375,790,044.66 - - Total Expenditure from Financing Activities = (F+G) 375,790,044.66 - - Total Expenditure from Financing Activities = (F+G) 375,790,044.66	1,776,868,714.00	Total Outflow from Operating Activities (B)		1,472,251,807.37	1,407,669,996.66	
CASH OUTFLOW FROM INVESTING ACTIVITIES 30,750,000.00 Fixed Assets Purchased 1,500,000.00 8,975,480.00 547,500,000.00 Construction / Provision 161,860,325.64 33,629,536.25 135,000,000.00 Rehabilitation / Repairs 28,632,472.50 28,286,479.64 7,000,000.00 Preservation of the Environment - - 720,250,000.00 Total Capital Expenditure = D 191,992,798.14 70,891,495.89 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - - Total Expenditure from Financing Activities = F - - - Total Expenditure from Financing Activities = F - - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - - Increase/decrease in other Cash Assets 375,790,044.66 - - Total Expenditure from Financing Activities = (F+G) 375,790,044.66 - - Total Expenditure from Financing Activities = (F+G) 375,790,044.66 - - Total Expenditure from Financing Activities = (F+G) 375,790,044.66						
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30,750,000.00 Fixed Assets Purchased 1,500,000.00 8,975,480.00 547,500,000.00 Construction / Provision 161,860,325.64 33,629,536.25 135,000,000.00 Rehabilitation / Repairs 28,632,472.50 28,286,479.64 7,000,000.00 Preservation of the Environment - - 720,250,000.00 Total Capital Expenditure = D 191,992,798.14 70,891,495.89 CASH OUTFLOW FROM FINANCING ACTIVITIES CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - - Total Expenditure from Financing Activities = F - - - Total Expenditure from Financing Activities = F - - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - - Increase/decrease in other Cash Assets 375,790,044.66 - Increase/decrease in other Cash Assets 375,790,044.66 - Total Expenditure from Financing Activities = (F+G) 375,790,044.66 - Increase/decrease in other cash equivelent account = G 375,790,044.66 - Total E						
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7,000,000Preservation of the Environment720,250,000.00Total Capital Expenditure = D191,992,798.1470,891,495.89Net Cash Flow from Investing Activities E = (C-D)364,977,328.59537,986,950.97CASH OUTFLOW FROM FINANCING ACTIVITIES-Capital Expenditure on Aids & Grant-Repayment of BorrowingsTotal Expenditure from Financing Activities = FMOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:Increase/decrease in other Cash Assets375,790,044.66Increase/decrease in other Cash equivelent account = G375,790,044.66-Total Expenditure from Financing Activities = (F+G)375,790,044.66Net Cash Flow from all Activities G = (E-F-G)(10,812,716.07)537,986,950.97						
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Net Cash Flow from Investing Activities E = (C-D) 364,977,328.59 537,986,950.97 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Expenditure on Aids & Grant Repayment of Borrowings - - - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets 375,790,044.66 Increase/decrease in other Liability Increase/decrease in other Cash Assets 375,790,044.66 - Total Expenditure from Financing Activities = (F+G) 375,790,044.66 - - Movement in other cash equivelent account = G 375,790,044.66 - - Met Cash Flow from all Activities G = (E-F-G) (10,812,716.07) 537,986,950.97 Cash & Its Equivalent as at 1/1/2020 = H 30,300,007.77 2,930,873,674.85				- 191 992 798 1 <i>1</i>	70 891 //95 89	
CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	720,230,000.00			151,552,750.14	70,031,433.03	
Capital Expenditure on Aids & GrantRepayment of Borrowings-Total Expenditure from Financing Activities = F-MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:Increase/decrease in other Cash AssetsIncrease/decrease in other Cash AssetsIncrease/decrease in other LiabilityTotal Movement in other cash equivelent account = G375,790,044.66Total Expenditure from Financing Activities = (F+G)375,790,044.66Net Cash Flow from all Activities G = (E-F-G)Cash & Its Equivalent as at 1/1/2020 = H30,300,007.772,930,873,674.85		Net Cash Flow from Investing Activities E = (C-D)		364,977,328.59	537,986,950.97	
Capital Expenditure on Aids & GrantRepayment of Borrowings-Total Expenditure from Financing Activities = F-MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:Increase/decrease in other Cash AssetsIncrease/decrease in other Cash AssetsIncrease/decrease in other LiabilityTotal Movement in other cash equivelent account = G375,790,044.66Total Expenditure from Financing Activities = (F+G)375,790,044.66Net Cash Flow from all Activities G = (E-F-G)Cash & Its Equivalent as at 1/1/2020 = H30,300,007.772,930,873,674.85		1				
Repayment of BorrowingsImage: Cash & Its Equivalent as at 1/1/2020 = HRepayment of BorrowingsImage: Cash & Counce of the cash as the cash of the cash as the c						
- Total Expenditure from Financing Activities = F - - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets 375,790,044.66 Increase/decrease in other Cash Assets 375,790,044.66 - Total Movement in other cash equivelent account = G 375,790,044.66 - Total Expenditure from Financing Activities = (F+G) 375,790,044.66 - Net Cash Flow from all Activities G = (E-F-G) (10,812,716.07) 537,986,950.97 Cash & Its Equivalent as at 1/1/2020 = H 30,300,007.77 2,930,873,674.85		Capital Expenditure on Aids & Grant				
MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets 375,790,044.66 Increase/decrease in other Liability Increase/decrease in other Liability Increase/decrease in other Cash equivelent account = G 375,790,044.66 Total Movement in other cash equivelent account = G 375,790,044.66 - Total Expenditure from Financing Activities = (F+G) 375,790,044.66 - Net Cash Flow from all Activities G = (E-F-G) (10,812,716.07) 537,986,950.97 Cash & Its Equivalent as at 1/1/2020 = H 30,300,007.77 2,930,873,674.85		Repayment of Borrowings				
Increase/decrease in other Cash Assets375,790,044.66Increase/decrease in other LiabilityIncrease/decrease in other LiabilityTotal Movement in other cash equivelent account = G375,790,044.66Total Expenditure from Financing Activities = (F+G)375,790,044.66Net Cash Flow from all Activities G = (E-F-G)(10,812,716.07)Cash & Its Equivalent as at 1/1/2020 = H30,300,007.772,930,873,674.85	-	Total Expenditure from Financing Activities = F		-	-	
Increase/decrease in other Liability Increase/decrease in other Liability Total Movement in other cash equivelent account = G 375,790,044.66 Total Expenditure from Financing Activities = (F+G) 375,790,044.66 Net Cash Flow from all Activities G = (E-F-G) (10,812,716.07) 537,986,950.97 Cash & Its Equivalent as at 1/1/2020 = H 30,300,007.77 2,930,873,674.85						
Total Movement in other cash equivelent account = G 375,790,044.66 Total Expenditure from Financing Activities = (F+G) 375,790,044.66 Net Cash Flow from all Activities G = (E-F-G) (10,812,716.07) 537,986,950.97 Cash & Its Equivalent as at 1/1/2020 = H 30,300,007.77 2,930,873,674.85				375,790,044.66		
Total Expenditure from Financing Activities = (F+G) 375,790,044.66 Net Cash Flow from all Activities G = (E-F-G) (10,812,716.07) 537,986,950.97 Cash & Its Equivalent as at 1/1/2020 = H 30,300,007.77 2,930,873,674.85		· · ·				
Net Cash Flow from all Activities G = (E-F-G) (10,812,716.07) 537,986,950.97 Cash & Its Equivalent as at 1/1/2020 = H 30,300,007.77 2,930,873,674.85				375,790,044.66	-	
Cash & Its Equivalent as at 1/1/2020 = H 30,300,007.77 2,930,873,674.85				375,790,044.66		
		Net Cash Flow from all Activities G = (E-F-G)		(10,812,716.07)	537,986,950.97	
				1		
Cash & Its Equivalent as at 31/12/2020 = (G+H) 19,487,291.70 3,468,860,625.82						
		Casn & Its Equivalent as at 31/12/2020 = (G+H)		19,487,291.70	3,468,860,625.82	

STATEMENT NO. 2 TAKAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		94.00	20,312,316.68
Main Account		19,453,223.63	9,644,159.23
Project Account		18,543.61	343,531.86
Revenue Account		10,434.98	-
Others		4,995.48	
Total Recurrent Assets (A)		19,487,291.70	30,300,007.77
Non-Current Assets			
Total Investments (B)	<u>2</u>	48,943,751.80	48,943,751.80
	<u>3</u>		
Advances			
Retained Balance		3,208,267,557.49	2,826,832,203.69
Stabilization		663,174,134.60	663,174,134.60
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		3,871,441,692.09	3,490,006,338.29
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		3,939,872,735.59	3,569,250,097.86
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>	<u>3</u>		
Government		81,718,270.56	84,170,919.60
Others 1		13,025,892.34	16,218,552.44
Others 2		-	-
Total Deposits (E)		94,744,162.90	100,389,472.04
Balance of Assets Over Liabilities (F)		3,845,128,572.69	3,468,860,625.82
Total Liabilities (G= D+E+F)		3,939,872,735.59	3,569,250,097.86

STATEMENT NO. 3 TAKAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplementa ry	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	DEVENUE						
	REVENUE:						
1,492,733,594.52	Local Govt Share of Statutory Allocation	-	1,228,798,889.23	1,518,762,700.50		1,518,762,700.50	289,963,811.27
453,008,592.34	Local Govt Share of VAT	1	523,531,351.89	450,000,000.00		450,000,000.00	(73,531,351.89)
65,817,052.23	Other Federally Allocated Revenue	1	180,403,387.22	400,000,000.00		400,000,000.00	219,596,612.78
	- 10% State Allocation	-	-	50,000,000.00		50,000,000.00	50,000,000.00
	- Other Capital Receipts		-		-	-	0.00
190,000.00	Tax Revenue		204,000.00	1,000,000.00		1,000,000.00	796,000.00
2,353,904.43	Non Tax Revenue		2,990,040.00	36,638,691.72		36,638,691.72	33,648,651.72
2,445,300.00	Investment Income		1,796,000.00	5,200,000.00		5,200,000.00	3,404,000.00
	- Refund and Re-imbursement		-		-	-	0.00
	- Aids & Grants		-		-	-	0.00
	Domestic Loans/Borrowings		91,253,765.76	342,000,000.00		342,000,000.00	250,746,234.24
	Extraordinary Items		244,500.00	2,286,507.00		2,286,507.00	2,042,007.00
	Prepayments/Arrears of Revenue		-		-	-	0.00
2,016,548,443.52	Total Revenue (A)		2,029,221,934.10	2,805,887,899.22	-	2,805,887,899.22	776,665,965.12
	LESS EXPENDITURE:						
578,610,182.92	Salaries & Wages		1,062,807,187.82	1,133,134,445.00		1,133,134,445.00	70,327,257.18
49,358,328.60	Social Benefits		40,909,090.92	43,000,000.00		43,000,000.00	2,090,909.08
299,928,395.24	Overhead Cost		268,827,934.21	462,134,269.00		462,134,269.00	193,306,334.79
479,773,089.90	Grants & Contributions Subsidies General		57,189,462.37	138,600,000.00	- 0	138,600,000.00 0	81,410,537.63 0.00
	Domestic Interest/Discount		42,518,132.05		- 0	0	(42,518,132.05)
-	Transfer to other Fund		-		- 0	0	0.00
1,407,669,996.66	Total Expenditure (B)		1,472,251,807.37	1,776,868,714.00	-	1,776,868,714.00	304,616,906.63
608,878,446.86	Operating Balance: (A - B)		556,970,126.73	1,029,019,185.22	-	1,029,019,185.22	472,049,058.49
608,878,446.86	Transfer to Capital Development Fund		556,970,126.73				l

STATEMENT NO. 4 TAKAI LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Supplementa Performance Actual 2020 NOTES Final Budget 2020 **Original Budget** Actual 2019 (=N=) ry Budget on Budget (%) 2020 671,297,389.66 Opening Balance 1/1/2020 30,300,007.77 Add: Revenue Transfer from Capital Development 0% 608,878,446.86 Fund 556,970,126.73 0% 0 Infrastructural Development Loan 0 0 0 0% **Commercial Agriculture Credit** 0 0 0 Scheme 0 Small And Medium Scale 0% 0 Enterprises Loan 0 0 0 0% 0 0 0 0 Aids & Grants 0% 1,280,175,836.52 Total Revenue 587,270,134.50 Less: Capital Expenditure 5% 8,975,480.00 **Fixed Assets Purchased** 1,500,000.00 30,750,000.00 30,750,000.00 30% 33,629,536.25 Construction / Provision 161,860,325.64 547,500,000.00 547,500,000.00 21% 28,286,479.64 Rehabilitation / Repairs 28,632,472.50 135,000,000.00 135,000,000.00 0% Preservation of the Environment 7,000,000.00 7,000,000.00 27% 720,250,000.00 70,891,495.89 Sub-total 191,992,798.14 720,250,000.00 Capital Expenditure from Aids & 0% 0 Grants 0 0 0% Repayment of Borrowings/Sure-P 0 0 0 0% Sub-total **Total Capital Expenditure for the** 27% 70,891,495.89 191,992,798.14 720,250,000.00 720,250,000.00 year 395,277,336.36

(720,250,000.00)

(720,250,000.00)

0.00

(0.27)

1,209,284,340.63 Closing Balance

SCHEDULE OF INVESTMENTS TAKAI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK	715,908.00
4	DALA BUILDING SOCIETY	2,300,000.00
5	LAFARGE WAPCO	8,016,262.00
6	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12
7	FIDELITY BANK	110,727.68
	TOTAL INVESTMENTS	48,943,751.80

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

TARAUNI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements. Best Regard,

SIGNATURE: TREASUREF GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: TREASURER. TARAUNI LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF TARAUNI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Tarauni Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Tarauni Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 TARAUNI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET		Netza	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,774,310,852.00	Local Govt Share of Statutory Allocation		1,277,770,988.98	1,552,224,450.50
900,795,037.00	Local Govt Share of VAT		541,684,171.01	468,780,018.29
684,734,609.00	Other Federally Allocated Revenue	<u>1</u>	187,315,620.85	68,440,100.83
40,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
60,000,000.00	Tax Revenue		29,016,000.00	4,815,500.00
122,810,000.00	Non Tax Revenue		5,611,949.42	8,221,631.52
92,774,000.00	Investment Income		-	18,597,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
20,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		118,757,335.32	-
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,036,424,498.00	Total Receipts from Operating Activities (A)		2,160,156,065.58	2,121,078,701.14
			1	
	PAYMENTS:			
535,119,972.26	Salaries & Wages		2,136,449,058.17	786,543,907.88
82,697,342.00	Social Benefits		40,909,090.92	56,309,476.76
269,656,915.00	Overhead Cost		378,185,615.97	300,375,657.76
98,020,000.00	Grants & Contributions		130,394,246.93	1,339,764,742.57
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.03	-
-	Transfer to other Fund		-	-
985,494,229.26	Total Outflow from Operating Activities (B)		2,728,456,144.02	2,482,993,784.97
	Net Cashflow From Operating Activities C = (A-B)		(568,300,078.44)	(361,915,083.83)
	Net casinow from Operating Activities C = (A-b)		(500,500,070.44)	(301,313,003.03)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
140,500,000.00	Fixed Assets Purchased		5,550,000.00	21,618,488.38
1,688,500,000.00	Construction / Provision		223,583,289.62	27,261,111.77
441,212,274.00	Rehabilitation / Repairs		6,983,455.81	31,971,388.57
52,000,000.00	Preservation of the Environment		-	-
2,322,212,274.00	Total Capital Expenditure = D		236,116,745.43	80,850,988.72
			, -,	
	Net Cash Flow from Investing Activities E = (C-D)		(804,416,823.87)	(442,766,072.55)
	· · ·		••••	
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(796,923,869.17)	
	Increase/decrease in other Liability			
	Total Movement in other cash equivelent account = G		(796,923,869.17)	-
	Total Expenditure from Financing Activities = (F+G)		(796,923,869.17)	
	Net Cash Flow from all Activities G = (E-F-G)		(7,492,954.70)	(442,766,072.55)
	Cash & Its Equivalent as at 1/1/2020 = H		22,312,809.30	(2,385,785,350.79)
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		14,819,854.60	(2,828,551,423.34)
		/		

STATEMENT NO. 2 TARAUNI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		_	5,000.00
Main Account		14,587,114.56	22,266,809.81
Project Account		19,531.85	19,531.85
Revenue Account		212,262.00	21,467.64
Others		946.19	-
Total Recurrent Assets (A)		14,819,854.60	22,312,809.30
Non-Current Assets			
Total Investments (B)	<u>2</u>	47,150,585.33	47,150,585.33
	<u>3</u>		
Advances			
Retained Balance		-	-
Stabilization		458,325,079.69	458,325,079.69
Impersonal (Others)		-	37,518,550.00
Personal		_	-
Total Non-Current Assets (C)		458,325,079.69	495,843,629.69
Balance of Liabilities Over Assets (D)		3,632,968,247.21	2,828,551,423.34
Total Assets (D= A+B+C+D)		4,153,263,766.83	3,393,858,447.66
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		28,065,269.13	25,583,492.75
Others 1		6,918,579.03	7,765,910.29
Others 2		4,118,279,918.67	3,360,509,044.62
Total Deposits (E)		4,153,263,766.83	3,393,858,447.66
Balance of Assets Over Liabilities (F)			0.00
Total Liabilities (G= D+E+F)		4,153,263,766.83	3,393,858,447.66

STATEMENT NO. 3

TARAUNI LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

					Supplementa		
Previous Year	Description	Notes	Actual 2020	Final Budget	ry	Original	Variance on
Actual 2019 (=N=)				-	Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of Statutory						
1,552,224,450.50	Allocation	-	1,277,770,988.98	2,774,310,852.00		2,774,310,852.00	1,496,539,863.02
468,780,018.29	Local Govt Share of VAT		541,684,171.01	900,795,037.00		900,795,037.00	359,110,865.99
408,780,018.29		<u>1</u>	541,084,171.01	900,795,037.00		900,795,057.00	339,110,803.99
68,440,100.83	Other Federally Allocated Revenue		187,315,620.85	684,734,609.00		684,734,609.00	497,418,988.15
	- 10% State Allocation		-	40,000,000.00		40,000,000.00	40,000,000.00
	- Other Capital Receipts		-		-	-	0.00
4,815,500.00	Tax Revenue		29,016,000.00	60,000,000.00		60,000,000.00	30,984,000.00
8,221,631.52	Non Tax Revenue		5,611,949.42	122,810,000.00		122,810,000.00	117,198,050.58
0,222,001.02			5,522,515112			;00;000.00	
18,597,000.00	Investment Income		-	92,774,000.00		92,774,000.00	92,774,000.00
	- Interest Earned		-		-		0.00
	- Refund and Re-imbursement		-		-		0.00
	- Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
	- Domestic Loans/Borrowings		118,757,335.32	341,000,000.00		341,000,000.00	222,242,664.68
	- Extraordinary Items		-	541,000,000.00	-		0.00
	Prepayments/Arrears of						
· · · · · · · · · · · · · · · · · · ·	- Revenue		-		-	-	0.00
2,121,078,701.14	Total Revenue (A)		2,160,156,065.58	5,036,424,498.00	_	5,036,424,498.00	2,876,268,432.42
2,121,070,701114			2,100,100,000.00	5,656,424,456,66		5,000,424,450,000	2,070,200,402.42
	LESS EXPENDITURE:						
786,543,907.88	Salaries & Wages		2,136,449,058.17	535,119,972.26		535,119,972.26	(1,601,329,085.91
56,309,476.76	Social Benefits		40,909,090.92	82,697,342.00		82,697,342.00	41,788,251.08
300,375,657.76	Overhead Cost		378,185,615.97	269,656,915.00		269,656,915.00	(108,528,700.97)
555,575,657.76			5, 5, 105, 015, 57	203,030,313.00		203,030,513.00	
1,339,764,742.57	Grants & Contributions		130,394,246.93	98,020,000.00		98,020,000.00	(32,374,246.93)
	- Subsidies General		-		- 0	0	0.00
	Domestic Interest/Discount						
	-		42,518,132.03		- 0	0	(42,518,132.03)
	- Transfer to other Fund		-		- 0	0	0.00
2,482,993,784.97	Total Expenditure (B)		2,728,456,144.02	985,494,229.26	_	985,494,229.26	(1,742,961,914.76)
LJ70LJJJJ,/04.3/			2,720,730,179.02	555,757,223.20	-	565,757,223.20	(1),72,301,314.70
							1
(361,915,083.83)	Operating Balance: (A - B)		(568,300,078.44)	4,050,930,268.74	-	4,050,930,268.74	4,619,230,347.18
(361,915,083.83)	Operating Balance: (A - B)		(568,300,078.44)	4,050,930,268.74	-	4,050,930,268.74	4,619,230,347.18
(361,915,083.83) (361,915,083.83)	Operating Balance: (A - B) Transfer to Capital Development Fund		(568,300,078.44)	4,050,930,268.74	-	4,050,930,268.74	4,619,230,347.18

STATEMENT NO. 4 TARAUNI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performance on Budget (%)
(189,938,855.37)	Opening Balance 1/1/2020		22,312,809.30				-
	Add: Revenue						-
(361,915,083.83)	Transfer from Capital Development Fund		(568,300,078.44)				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
(551,853,939.20)	Total Revenue		(545,987,269.14)	-	-	-	0%
							-
	Less: Capital Expenditure						-
21,618,488.38	Fixed Assets Purchased		5,550,000.00	140,500,000.00	140,500,000.00		4%
27,261,111.77	Construction / Provision		223,583,289.62	1,688,500,000.00	1,688,500,000.00		13%
31,971,388.57	Rehabilitation / Repairs		6,983,455.81	441,212,274.00	441,212,274.00		2%
-	Preservation of the Environment		-	52,000,000.00	52,000,000.00		0%
80,850,988.72	Sub-total		236,116,745.43	2,322,212,274.00	2,322,212,274.00	-	10%
		1	[1	-
	Capital Expenditure from Aids & Grants	k	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total		_	-	-	-	0%
	Total Capital Expenditure for						-
80,850,988.72	the year		236,116,745.43	2,322,212,274.00	2,322,212,274.00	-	10%
							-
(632,704,927.92)	Closing Balance		(782,104,014.57)	(2,322,212,274.00)	(2,322,212,274.00)	0.00	(0.10)

SCHEDULE OF INVESTMENTS TARAUNI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	FIDELITY BANK	110,727.68
2	UNITY BANK	1,150,389.00
3	JA'IZ BANK	477,272.73
4	DALA BUILDING SOCIETY	2,000,000.00
5	LAFARGE WAPCO	6,927,750.00
6	LAFARGE	333,980.80
7	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12
	TOTAL INVESTMENTS	47,150,585.33

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

TREASURER

..... LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,



TREASURER, TOFA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF TOFA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Tofa Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Tofa Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 TOFA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,044,496,471.00	Local Govt Share of Statutory Allocation		1,005,929,710.84	1,221,994,164.93
726,479,116.00	Local Govt Share of VAT	1	421,872,495.35	364,083,459.88
634,084,384.00	Other Federally Allocated Revenue	ocated Revenue <u>1</u>		53,879,710.16
40,000,000.00	10% State Allocation	1	-	-
-	Other Capital Receipts]	-	-
6,000,000.00	Tax Revenue		185,000.00	20,000.00
90,023,181.00	Non Tax Revenue		3,214,340.00	2,461,545.03
10,100,000.00	Investment Income		483,900.00	1,030,235.00
300,000.00	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		84,280,523.53	-
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
3,892,483,152.00	Total Receipts from Operating Activities (A)		1,663,125,431.34	1,643,469,115.00
	PAYMENTS:			
1,366,634,806.00	Salaries & Wages		1,180,430,135.16	1,086,122,946.45
43,509,821.00	Social Benefits		40,909,090.92	38,085,099.27
606,386,995.00	Overhead Cost		360,164,657.90	437,128,817.75
99,305,230.00	Grants & Contributions		80,202,092.96	85,154,658.96
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.05	-
-	Transfer to other Fund		-	-
2,115,836,852.00	Total Outflow from Operating Activities (B)		1,704,224,108.99	1,646,491,522.43
			(
	Net Cashflow From Operating Activities C = (A-B)		(41,098,677.65)	(3,022,407.43)
123,750,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased		F2 100 F21 42	14 000 000 00
, ,	Construction / Provision		52,180,531.43	14,000,000.00
1,626,624,152.00 236,000,000.00	Rehabilitation / Repairs		135,435,969.36 14,320,479.07	33,789,032.20
10,000,000.00	Preservation of the Environment		14,320,479.07	53,116,382.00
1,996,374,152.00	Total Capital Expenditure = D		201,936,979.86	100,905,414.20
1,990,374,192.00			201,930,979.80	100,303,414.20
	Net Cash Flow from Investing Activities E = (C-D)		(243,035,657.51)	(103,927,821.63)
			(10,000,007,017)	(100)017)011100/
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		_	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS			
	Increase/decrease in other Cash Assets		(226,539,193.50)	
	Increase/decrease in other Liability		,,,,_,_,,,,,,,,,,,,,,,,,,,,,	
	Total Movement in other cash equivelent account = G		(226,539,193.50)	-
	Total Expenditure from Financing Activities = (F+G)		(226,539,193.50)	
	Net Cash Flow from all Activities G = (E-F-G)		(16,496,464.01)	(103,927,821.63)
			(,,,,	(
	Cash & Its Equivalent as at 1/1/2020 = H		23,482,638.05	764,604,652.19
	Cash & Its Equivalent as at 31/12/2020 = (G+H)		6,986,174.04	660,676,830.56
			-,,	

STATEMENT NO. 2 TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	-
Main Account		6,978,108.36	23,137,712.22
Project Account		2,325.11	2,639.00
Revenue Account		-	342,286.83
Others		5,740.57	-
Total Recurrent Assets (A)		6,986,174.04	23,482,638.05
Non-Current Assets			
Total Investments (B)	2	44,196,339.28	44,196,339.28
	3	++,150,555.20	44,150,555.20
Advances			
Retained Balance		-	49,700,666.53
Stabilization		523,947,365.39	523,947,365.39
Impersonal (Others)		-	35,856,200.00
Personal		-	_
Total Non-Current Assets (C)		523,947,365.39	609,504,231.92
Balance of Liabilities Over Assets (D)			
Total Assets (D= A+B+C+D)		575,129,878.71	677,183,209.25
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	3		
Government		16,380,177.37	16,380,177.37
Others 1		126,201.32	126,201.32
Others 2		140,982,326.97	-
Total Deposits (E)		157,488,705.66	16,506,378.69
Balance of Assets Over Liabilities (F)		417,641,173.05	660,676,830.56
Total Liabilities (G= D+E+F)		575,129,878.71	677,183,209.25

STATEMENT NO. 3 TOFA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year					Supplemen	Original Variance on		
Actual 2019 (=N=)	Description	Notes	Actual 2020	Final Budget	tary Budget	Budget	Final Budget	
	DEVENUE							
	REVENUE: Local Govt Share of							
1,221,994,164.93	Statutory Allocation		1,005,929,710.84	2,044,496,471.00		2,044,496,471.00	1,038,566,760.16	
364,083,459.88	Local Govt Share of VAT		421,872,495.35	726,479,116.00		726,479,116.00	304,606,620.65	
53,879,710.16	Other Federally Allocated Revenue	<u>1</u>	147,159,461.62	634,084,384.00		634,084,384.00	486,924,922.38	
-	10% State Allocation		-	40,000,000.00		40,000,000.00	40,000,000.00	
-	Other Capital Receipts		-	-		-	0.00	
20,000.00	Tax Revenue		185,000.00	6,000,000.00		6,000,000.00	5,815,000.00	
2,461,545.03	Non Tax Revenue		3,214,340.00	90,023,181.00		90,023,181.00	86,808,841.00	
1,030,235.00	Investment Income		483,900.00	10,100,000.00		10,100,000.00	9,616,100.00	
-	Interest Earned		-	300,000.00		300,000.00	300,000.00	
-	Refund and Re- imbursement		_	-			0.00	
-	Aids & Grants		-	-		-	0.00	
-	Domestic Loans/Borrowings		84,280,523.53	341,000,000.00		341,000,000.00	256,719,476.47	
<u> </u>	Extraordinary Items		-	-		-	0.00	
-	Prepayments/Arrears of Revenue		-	-		-	0.00	
1,643,469,115.00	Total Revenue (A)		1,663,125,431.34	3,892,483,152.00	-	3,892,483,152.00	2,229,357,720.66	
	LESS EXPENDITURE:							
1,086,122,946.45	Salaries & Wages		1,180,430,135.16	1,366,634,806.00		1,366,634,806.00	186,204,670.84	
38,085,099.27	Social Benefits		40,909,090.92	43,509,821.00		43,509,821.00	2,600,730.08	
437,128,817.75	Overhead Cost		360,164,657.90	606,386,995.00		606,386,995.00	246,222,337.10	
85,154,658.96	Grants & Contributions		80,202,092.96	99,305,230.00		99,305,230.00	19,103,137.04	
-	Subsidies General		-	-	0	0	0.00	
-	Domestic Interest/Discount		42,518,132.05	-	0	0	(42,518,132.05)	
-	Transfer to other Fund		-	-	0	0	0.00	
1,646,491,522.43	Total Expenditure (B)		1,704,224,108.99	2,115,836,852.00	-	2,115,836,852.00	411,612,743.01	
(3,022,407.43)	Operating Balance: (A - B)		(41,098,677.65)	1,776,646,300.00	-	1,776,646,300.00	1,817,744,977.65	
(3,022,407.43)	Transfer to Capital Development Fund		(41,098,677.65)					

STATEMENT NO. 4 TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

		1			1		
Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performance on Budget (%)
231,658,973.48	Opening Balance 1/1/2020		23,482,638.05				-
	Add: Revenue						-
(3,022,407.43)	Transfer from Capital Development Fund		(41,098,677.65)				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
228,636,566.05	Total Revenue		(17,616,039.60)	-	-	-	0%
							-
	Less: Capital Expenditure						-
14,000,000.00	Fixed Assets Purchased		52,180,531.43	123,750,000.00	123,750,000.00		42%
33,789,032.20	Construction / Provision		135,435,969.36	1,626,624,152.00	1,626,624,152.00		8%
53,116,382.00	Rehabilitation / Repairs		14,320,479.07	236,000,000.00	236,000,000.00		6%
-	Preservation of the Environment		-	10,000,000.00	10,000,000.00		0%
100,905,414.20	Sub-total		201,936,979.86	1,996,374,152.00	1,996,374,152.00	-	10%
		1				1	-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure- P		0	-	0	0	0%
-	Sub-total		-	-	_	-	0%
100,905,414.20	Total Capital Expenditure for		201,936,979,86	1,996,374,152.00	1,996,374 152 00		- 10%
				_,,	2,000,074,102.00		
127,731,151.85	Closing Balance		(219,553,019.46)	(1,996,374,152.00)	(1,996,374,152.00)	0.00	(0.10)

SCHEDULE OF INVESTMENTS TOFA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK	715,908.00
4	DALA BUILDING SOCITY	2,300,000.00
5	ASHAKA CEMENT	3,268,849.48
6	FIDELITY BANK	110,727.68
7	NIGERIAN SOVERENGN	36,150,465.12
	TOTAL INVESTMENTS	44,196,339.28

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

TSANYAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: < TREASURER . LOCAL GOVERNMENT COUNCIL, KANO STATE

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: Bello A

TREASURER, TSANYAWA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF TSANYAWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Tsanyawa Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Tsanyawa Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 TSANYAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET YEAR 2020 CASH FLOWS FROM OPERATING ACTIVITIES Notes ACTUAL YEAR 2020 PREVIOUS YEAR 2019 (=N=) RECEIPTS (=N=) (=N=) (=N=) (=N=) 2,785,696,355.70 Local Govt Share of Statutory Allocation 1,109,073,229.76 1,347,291,963.49 581,500,000.00 Local Govt Share of VAT 1 103,545,874.88 59,404,293.50 39,000,000.00 10% State Allocation - - - - - Other Federally Allocated Revenue 1,405,000.00 1,975,348.13 - - 1,980,000.00 Tax Revenue 7,338,873.92 8,508,035.67 - - 970,000.00 Investment Income 3,899,661.20 1,391,417.00 - - - Refund and Re-imbursement - - - - - - Aids & Grants - - - - - - - Refund and Re-imbursement - - - - - - - - - -
(=N=) RECEIPTS (=N=) (=N=) 2,785,696,355.70 Local Govt Share of Statutory Allocation 1,109,073,229.76 1,347,291,963.49 581,500,000.00 Local Govt Share of VAT 436,183,911.06 Other Federally Allocated Revenue 1 163,545,874.88 59,404,293.50 39,000,000.00 10% State Allocation - - - - 1,980,000.00 Tax Revenue 1,405,000.00 1,975,348.13 - - 36,117,000.00 Non Tax Revenue 7,338,873.92 8,508,035.67 970,000.00 Investment Income 3,899,661.20 1,391,417.00 - Interest Earned - - - Aids & Grants - - - Aids & Grants - - - Aids & Grants - - - Extraordinary Items 3,785,000.00 -
2,785,696,355.70 Local Govt Share of Statutory Allocation 1,109,073,229.76 1,347,291,963.49 581,500,000.00 Local Govt Share of VAT 479,592,390.55 414,847,737.10 436,183,911.06 Other Federally Allocated Revenue 163,545,874.88 59,404,293.50 39,000,000.00 10% State Allocation - - - 0ther Capital Receipts - - - - 1,980,000.00 Tax Revenue 1,405,000.00 1,975,348.13 36,117,000.00 Non Tax Revenue 7,338,873.92 8,508,035.67 970,000.00 Investment Income 3,899,661.20 1,391,417.00 - - - - - - Aids & Grants - - - - Extraordinary Items 3,785,000.00
581,500,000.00 Local Govt Share of VAT 436,183,911.06 Other Federally Allocated Revenue 163,545,874.88 59,404,293.50 39,000,000.00 10% State Allocation - - - 0 Other Capital Receipts - - - 1,980,000.00 Tax Revenue 1,405,000.00 1,975,348.13 36,117,000.00 Non Tax Revenue 7,338,873.92 8,508,035.67 970,000.00 Investment Income 3,899,661.20 1,391,417.00 - Refund and Re-imbursement - - - Aids & Grants - - - Aids & Grants - - - Extraordinary Items 3,785,000.00 - - Prepayments/Arrears of Revenue - -
436,183,911.06 Other Federally Allocated Revenue 1 163,545,874.88 59,404,293.50 39,000,000.00 10% State Allocation - </td
39,000,000.00 10% State Allocation - - 0 Other Capital Receipts - - - 1,980,000.00 Tax Revenue 1,405,000.00 1,975,348.13 36,117,000.00 Non Tax Revenue 7,338,873.92 8,508,035.67 970,000.00 Investment Income 3,899,661.20 1,391,417.00 - Interest Earned - - - Refund and Re-imbursement - - - Aids & Grants - - - Aids & Grants - - - Extraordinary Items 3,785,000.00 - - Prepayments/Arrears of Revenue - -
- Other Capital Receipts - - 1,980,000.00 Tax Revenue 1,405,000.00 1,975,348.13 36,117,000.00 Non Tax Revenue 7,338,873.92 8,508,035.67 970,000.00 Investment Income 3,899,661.20 1,391,417.00 - Interest Earned - - - Refund and Re-imbursement - - - Aids & Grants - - 343,000,000.00 Domestic Loans/Borrowings 84,266,551.56 - - Extraordinary Items 3,785,000.00 - - Prepayments/Arrears of Revenue - -
1,980,000.00 Tax Revenue 1,405,000.00 1,975,348.13 36,117,000.00 Non Tax Revenue 7,338,873.92 8,508,035.67 970,000.00 Investment Income 3,899,661.20 1,391,417.00 - Interest Earned - - - Refund and Re-imbursement - - - Aids & Grants - - - Aids & Grants - - - Extraordinary Items 3,785,000.00 - - Prepayments/Arrears of Revenue - -
36,117,000.00 Non Tax Revenue 7,338,873.92 8,508,035.67 970,000.00 Investment Income 3,899,661.20 1,391,417.00 - Interest Earned - - - Refund and Re-imbursement - - - Aids & Grants - - 343,000,000.00 Domestic Loans/Borrowings 84,266,551.56 - - Extraordinary Items 3,785,000.00 - - Prepayments/Arrears of Revenue - -
970,000.00 Investment Income 3,899,661.20 1,391,417.00 - Interest Earned - - - Refund and Re-imbursement - - - Aids & Grants - - 343,000,000.00 Domestic Loans/Borrowings 84,266,551.56 - - Extraordinary Items 3,785,000.00 - - Prepayments/Arrears of Revenue - -
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343,000,000.00 Domestic Loans/Borrowings 84,266,551.56 - - Extraordinary Items 3,785,000.00 - - Prepayments/Arrears of Revenue - -
- Extraordinary Items 3,785,000.00 - - Prepayments/Arrears of Revenue - -
- Prepayments/Arrears of Revenue
4,224,447,266.76 Total Receipts from Operating Activities (A) 1,852,906,581.87 1,833,418,794.89
PAYMENTS:
1,063,374,210.18 Salaries & Wages 984,646,764.67 563,503,688.43
37,300,000.00 Social Benefits 40,909,090.92 50,775,276.19
482,102,421.08 Overhead Cost 364,359,841.56 197,109,333.41
97,000,000.00 Grants & Contributions 96,600,824.68 551,941,146.93
97,000,000.00 Grants & Contributions 96,600,824.68 551,941,146.93 - Subsidies General - - -
- Subsidies General - - - Domestic Interest/Discount 42,518,132.09 - - Transfer to other Fund - -
- Subsidies General - - - Domestic Interest/Discount 42,518,132.09 -
- Subsidies General - - - Domestic Interest/Discount 42,518,132.09 - - Transfer to other Fund - - 1,679,776,631.26 Total Outflow from Operating Activities (B) 1,529,034,653.92 1,363,329,444.96
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- Subsidies General - - - Domestic Interest/Discount 42,518,132.09 - - Transfer to other Fund - - - Total Outflow from Operating Activities (B) 1,529,034,653.92 1,363,329,444.96 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
- Subsidies General - - - Domestic Interest/Discount 42,518,132.09 - - Transfer to other Fund - - - Total Outflow from Operating Activities (B) 1,529,034,653.92 1,363,329,444.96 - - - - - - Net Cashflow From Operating Activities C = (A-B) 323,871,927.95 470,089,349.93 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
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- Subsidies General - - - Domestic Interest/Discount 42,518,132.09 - - Transfer to other Fund - - - - Total Outflow from Operating Activities (B) 1,529,034,653.92 1,363,329,444.96 - Net Cashflow From Operating Activities C = (A-B) 323,871,927.95 470,089,349.93 - - - - - - CASH OUTFLOW FROM INVESTING ACTIVITIES - - 67,500,000.00 Fixed Assets Purchased 2,272,297.50 24,677,500.00 762,000,000.00 Construction / Provision 99,882,326.57 83,222,835.95 259,879,802.99 Rehabilitation / Repairs 159,245,949.33 89,582,244.10
- Subsidies General - - - Domestic Interest/Discount 42,518,132.09 - - Transfer to other Fund - - - 1,679,776,631.26 Total Outflow from Operating Activities (B) 1,529,034,653.92 1,363,329,444.96 - - - - - - - Net Cashflow From Operating Activities C = (A-B) 323,871,927.95 470,089,349.93 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - </td
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- Subsidies General - - - Domestic Interest/Discount 42,518,132.09 - - Transfer to other Fund - - - 1,679,776,631.26 Total Outflow from Operating Activities (B) 1,529,034,653.92 1,363,329,444.96 - - - - - - - Net Cashflow From Operating Activities C = (A-B) 323,871,927.95 470,089,349.93 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - </td
- Subsidies General - - - - Domestic Interest/Discount 42,518,132.09 - - Transfer to other Fund - - 1,679,776,631.26 Total Outflow from Operating Activities (B) 1,529,034,653.92 1,363,329,444.96 - Net Cashflow From Operating Activities C = (A-B) 323,871,927.95 470,089,349.93 - - - - - - CASH OUTFLOW FROM INVESTING ACTIVITIES - - 67,500,000.00 Fixed Assets Purchased 2,272,297.50 24,677,500.00 762,000,000.00 Construction / Provision 99,882,326.57 83,222,835.95 259,879,802.99 Rehabilitation / Repairs 159,245,949.33 89,582,244.10 63,000,000.00 Preservation of the Environment 6,441,454.65 3,164,437.00 1,152,379,802.99 Total Capital Expenditure = D 267,842,028.05 200,647,017.05
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- Subsidies General - - - - Domestic Interest/Discount 42,518,132.09 - - - Transfer to other Fund -
- Subsidies General - - - Domestic Interest/Discount 42,518,132.09 - - Transfer to other Fund - - - 1,679,776,631.26 Total Outflow from Operating Activities (B) 1,529,034,653.92 1,363,329,444.96 Vet Cashflow From Operating Activities C = (A-B) 323,871,927.95 470,089,349.93 CASH OUTFLOW FROM INVESTING ACTIVITIES 67,500,000.00 Fixed Assets Purchased 2,272,297.50 24,677,500.00 762,000,000.00 Construction / Provision 99,882,326.57 83,222,835.95 259,879,802.99 Rehabilitation / Repairs 159,245,949.33 89,582,244.10 63,000,000.00 Preservation of the Environment 6,441,454.65 3,164,437.00 1,152,379,802.99 Total Capital Expenditure = D 267,842,028.05 200,647,017.05 CASH OUTFLOW from Investing Activities E = (C-D) 56,029,899.90 269,442,332.88 CASH OUTFLOW FROM FINANCING ACTIVITIES CASH OUTFLOW FROM FINANCING ACTIVITIES CASH OUTFLOW FROM FINANCING ACTIVITIES

STATEMENT NO. 2

TSANYAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS		· · ·	
Current Assets			
Cash		11,415.13	88.04
Main Account		7,347,737.85	12,533,161.21
Project Account		(3,063,774.64)	12,740,405.01
Revenue Account		7,555,464.12	(2,665,969.14)
Others		19,999.98	50,000.00
Total Recurrent Assets (A)		11,870,842.44	22,657,685.12
Non-Current Assets		1	
Total Investments (B)	2	49,667,441.11	49,667,441.11
	<u>3</u>	-	
Advances			
Retained Balance		1,014,560,510.75	940,763,430.47
Stabilization		554,992,697.98	554,992,697.98
Impersonal (Others)		10,411,815.00	10,411,815.00
Personal		9,778,114.35	9,778,114.35
Total Non-Current Assets (C)		1,589,743,138.08	1,515,946,057.80
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		1,651,281,421.63	1,588,271,184.03
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		181,460,203.14	158,710,367.83
Others 1		53,117,704.10	82,847,877.11
Others 2		-	-
Total Deposits (E)		234,577,907.24	241,558,244.94
Balance of Assets Over Liabilities (F)		1,416,703,514.39	1,346,712,939.09
Total Liabilities (G= D+E+F)		1,651,281,421.63	1,588,271,184.03

STATEMENT NO. 3 TSANYAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

	1				1		
Previous Year Actual 2019 (=N=)	Description	Notes	Actual 2020	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
Actual 2019 (-IV-)					Buuget	Buuget	Fillal buuget
	REVENUE:						
1,347,291,963.49	Local Govt Share of Statutory Allocation		1,109,073,229.76	2,785,696,355.70		2,785,696,355.70	1,676,623,125.94
414,847,737.10	Local Govt Share of VAT Other Federally Allocated		479,592,390.55	581,500,000.00		581,500,000.00	101,907,609.45
59,404,293.50	Revenue	<u>1</u>	163,545,874.88	436,183,911.06		436,183,911.06	272,638,036.18
-	10% State Allocation		-	39,000,000.00		39,000,000.00	39,000,000.00
-	Other Capital Receipts		-	-		-	0.00
1,975,348.13	Tax Revenue		1,405,000.00	1,980,000.00		1,980,000.00	575,000.00
8,508,035.67	Non Tax Revenue		7,338,873.92	36,117,000.00		36,117,000.00	28,778,126.08
1,391,417.00	Investment Income		3,899,661.20	970,000.00		970,000.00	(2,929,661.20)
-	Interest Earned Refund and Re-		-	-		-	0.00
-	imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		84,266,551.56	343,000,000.00		343,000,000.00	258,733,448.44
-	Extraordinary Items Prepayments/Arrears of		3,785,000.00	-		-	(3,785,000.00)
-	Revenue		-	-		-	0.00
1,833,418,794.89	Total Revenue (A)		1,852,906,581.87	4,224,447,266.76	-	4,224,447,266.76	2,371,540,684.89
	LESS EXPENDITURE:						
563,503,688.43	Salaries & Wages		984,646,764.67	1,063,374,210.18		1,063,374,210.18	78,727,445.51
50,775,276.19	Social Benefits		40,909,090.92	37,300,000.00		37,300,000.00	(3,609,090.92)
197,109,333.41	Overhead Cost		364,359,841.56	482,102,421.08		482,102,421.08	117,742,579.52
551,941,146.93	Grants & Contributions		96,600,824.68	97,000,000.00		97,000,000.00	399,175.32
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
1,363,329,444.96	Total Expenditure (B)		1,529,034,653.92	1,679,776,631.26	-	1,679,776,631.26	150,741,977.34
470,089,349.93	Operating Balance: (A - B)		323,871,927.95	2,544,670,635.50	-	2,544,670,635.50	2,220,798,707.55
470,089,349.93	Transfer to Capital Development Fund		323,871,927.95				

STATEMENT NO. 4 TSANYAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performance on Budget (%)
(19,275,793.68)	Opening Balance 1/1/2020		22,657,685.12				
	Add: Revenue						
470,089,349.93	Transfer from Capital Development Fund		323,871,927.95				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
450,813,556.25	Total Revenue		346,529,613.07	-	-	-	0%
	Less: Capital Expenditure						
24,677,500.00	Fixed Assets Purchased		2,272,297.50	67,500,000.00	67,500,000.00		3%
83,222,835.95	Construction / Provision		99,882,326.57	762,000,000.00	762,000,000.00		13%
89,582,244.10	Rehabilitation / Repairs		159,245,949.33	259,879,802.99	259,879,802.99		61%
3,164,437.00	Preservation of the Environment		6,441,454.65	63,000,000.00	63,000,000.00		0%
200,647,017.05	Sub-total		267,842,028.05	1,152,379,802.99	1,152,379,802.99	-	23%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total						0%

200,647,017.05	Total Capital Expenditure for the year	267,842,028.05	1,152,379,802.99	1,152,379,802.99	-	23%
						-
250,166,539.20	Closing Balance	78,687,585.02	(1,152,379,802.99)	(1,152,379,802.99)	0.00	(0.23)

SCHEDULE OF INVESTMENTS TSANYAWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK	715,908.00
4	DALA BUILDING SOCIETY	2,300,000.00
5	LAFARGE WAPCO	7,989,951.31
6	FIDELITY BANK	110,727.68
7	NITEL	750,000.00
8	NIGERIAN SOVEREIGHN	36,150,465.12
	TOTAL INVESTMENTS	49,667,441.11

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

TUDUN WADA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: TREASURER WADA LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, TUDUN WADA LOCAL GOVERNMENT COUNCIL, KANO STATE

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OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF TUDUN WADA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Tudun Wada Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Tudun Wada Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 TUDUN WADA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2020			YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
3,779,092,493.99	Local Govt Share of Statutory Allocation		1,367,526,680.06	1,661,258,838.89
789,822,564.99	Local Govt Share of VAT	_	552,610,208.98	477,565,915.21
300,000,000.00	Other Federally Allocated Revenue	<u>1</u>	197,888,182.93	73,247,604.37
69,000,000.00	10% State Allocation	_	-	-
-	Other Capital Receipts		-	-
4,000,000.00	Tax Revenue		-	-
30,733,521.00	Non Tax Revenue		2,356,365.00	1,233,486.59
6,700,000.00	Investment Income		4,380,000.00	812,280.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		80,390,129.42	-
5,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,326,348,579.98	Total Receipts from Operating Activities (A)		2,205,151,566.39	2,214,118,125.06
		1		
	PAYMENTS:			
1,661,087,788.00	Salaries & Wages		1,456,140,535.19	492,742,097.14
51,500,000.00	Social Benefits		40,909,090.80	46,731,472.30
641,935,000.00	Overhead Cost		398,984,168.11	307,299,507.01
126,267,132.00	Grants & Contributions		123,890,104.41	882,744,467.85
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.09	-
-	Transfer to other Fund		-	-
2,480,789,920.00	Total Outflow from Operating Activities (B)		2,062,442,030.60	1,729,517,544.30
	Net Cashflow From Operating Activities C = (A-B)		142,709,535.79	484,600,580.76
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
189,350,000.00	Fixed Assets Purchased		21,915,500.00	9,434,000.00
1,602,637,774.99	Construction / Provision		117,077,711.76	13,565,303.42
582,686,515.00	Rehabilitation / Repairs		30,594,933.37	27,785,102.91
51,000,000.00	Preservation of the Environment		-	879,288.87
2,425,674,289.99	Total Capital Expenditure = D		169,588,145.13	51,663,695.20
	Net Cash Flow from Investing Activities E = (C-D)		(26,878,609.34)	432,936,885.56
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(18,748,502.87)	
	Increase/decrease in other Liability		(10 740 500 07)	
	Total Movement in other cash equivelent account = G	1	(18,748,502.87)	-
	Total Expenditure from Financing Activities = (F+G)		(18,748,502.87)	
	Net Cash Flow from all Activities G = (E-F-G)		(8,130,106.47)	432,936,885.56
	Cook 9 the Fruit plant of at 1/1/2020		16 042 502 42	F02 242 464 25
	Cash & Its Equivalent as at 1/1/2020 = H Cash & Its Equivalent as at 31/12/2020 = (G+H)		16,013,503.42	592,242,161.25
	עמאו ע ווא בקעועמוכווג מא מג און זבן בעבע – (שדח)		7,883,396.95	1,025,179,046.81
		/		

STATEMENT NO. 2 TUDUN WADA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Advances 2 48,374,01 9,873.25 Main Account 7,846,855.39 15,844,181.30 Project Account 7,978.67 11,953.67 Revenue Account 7,778.69 144,855.70 Others 2,424.79 2,639.50 Total Recurrent Assets (A) 7,883,396.95 16,013,503.42 Non-Current Assets 7,883,396.95 16,013,503.42 Non-Current Assets 7,883,396.95 48,676,957.08 Material Recurrent Assets 2 48,676,957.08 48,676,957.08 Marces 3 44,8676,957.08 48,676,957.08 Retained Balance 520,941,730.92 516,641,478.46 Stabilization 537,823,941.86 537,823,941.86 Impersonal (Others) - 34,500,000.00 Personal - 263,052.41 Total Assets (C) 1,058,765,672.78 1,089,228,472.73 Balance of Liabilities Over Assets (D) - - Total Assets (D) - - - Retained Balance - 1,153,918,933.23				
Advances 2 48,374,01 9,873.25 Main Account 7,846,855.39 15,844,181.30 Project Account 7,978.67 11,953.67 Revenue Account 7,778.69 144,855.70 Others 2,424.79 2,639.50 Total Recurrent Assets (A) 7,883,396.95 16,013,503.42 Non-Current Assets 7,883,396.95 16,013,503.42 Non-Current Assets 7,883,396.95 48,676,957.08 Material Recurrent Assets 2 48,676,957.08 48,676,957.08 Marces 3 44,8676,957.08 48,676,957.08 Retained Balance 520,941,730.92 516,641,478.46 Stabilization 537,823,941.86 537,823,941.86 Impersonal (Others) - 34,500,000.00 Personal - 263,052.41 Total Assets (C) 1,058,765,672.78 1,089,228,472.73 Balance of Liabilities Over Assets (D) - - Total Assets (D) - - - Retained Balance - 1,153,918,933.23	Description	Notes	YEAR 2020	YEAR 2019
Cash18,374 019,873.25Main Account7,846,855.3315,844,181.30Project Account7,7846,855.3315,844,181.30Project Account7,7764.0911,953.67Revenue Account2,424.792,639.50Others2,424.792,639.50Total Recurrent Assets (A)7,883,396.9516,013,503.42Non-Current Assets7,883,396.9516,013,503.42Non-Current Assets7,883,396.9548,676,957.08Non-Current Assets344Advances348,676,957.08Retained Balance520,941,730.92516,641,478.46Stabilization537,823,941.86537,823,941.86Impersonal (Others)-34,500,000.00Personal-263,052.41Total Assets (C)1,058,765,672.781,089,228,472.73Balance of Liabilities Over Assets (D)Total Assets (C)Short Term LoansBank OverdraftOthers3-DEPOSITS3-Government45,079,805.5940,478,649.71Others 1Total Deposits (E)Balance (E)140,454,183.50128,739,886.42Balance (C)Total Deposits (E)Balance (S)Cotal Deposits (E)Cotal Deposits (E)Cotal Deposits (E)	ASSETS			
Main Account 7,846,855.39 15,844,181.30 Project Account 7,978.67 11,953.67 Revenue Account 7,7764.09 144,855.70 Others 2,424.79 2,639.50 Total Recurrent Assets (A) 7,883,396.95 16,013,503.42 Non-Current Assets 7,883,396.95 16,013,503.42 Non-Current Assets 7,883,396.95 16,013,503.42 Non-Current Assets 2 48,676,957.08 Total Investments (B) 2 48,676,957.08 Advances 3 48,676,957.08 Retained Balance 520,941,730.92 516,641,478.46 Stabilization 537,823,941.86 537,823,941.86 Impersonal (Others) - 34,500,000.00 Personal - 263,052.41 Total Assets (C) 1,058,765,672.7 1,069,228,472.73 Balance of Liabilities Over Assets (D) - 1,115,326,026.81 Total Assets (D= A+B+C+D) 1,115,326,026.81 1,153,918,933.23 Balance of Liabilities (D) - - Total Liabilities (D)	Current Assets			
Project Account 7,978.67 11,953.67 Revenue Account 7,764.09 144,855.70 Others 2,424.79 2,639.50 Total Recurrent Assets (A) 7,883,396.95 16,013,503.42 Non-Current Assets 7,883,396.95 16,013,503.42 Non-Current Assets 2 48,676,957.08 48,676,957.08 Advances 3 48,676,957.08 48,676,957.08 Retained Balance 520,941,730.92 516,641,478.46 Stabilization 537,823,941.86 537,823,941.86 Impersonal (Others) - 34,500,000.00 Personal - 263,052.41 Total Non-Current Assets (C) 1,058,765,672.78 1,089,228,472.73 Balance of Liabilities Over Assets (D) - 263,052.41 Total Assets (D= A+B+C+D) 1,115,326,026.81 1,153,918,933.23 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 1,115,326,026.81 1,153,918,933.23 Balance of Liabilities (D) - - - Total Liabilities (D) <td< td=""><td>Cash</td><td></td><td>18,374.01</td><td>9,873.25</td></td<>	Cash		18,374.01	9,873.25
Revenue Account 7,764.09 144,855.70 Others 2,424.79 2,639.50 Total Recurrent Assets (A) 7,883,396.95 16,013,503.42 Non-Current Assets	Main Account		7,846,855.39	15,844,181.30
Others 2,424.79 2,639.50 Total Recurrent Assets (A) 7,883,396.95 16,013,503.42 Non-Current Assets	Project Account		7,978.67	11,953.67
Total Recurrent Assets (A) 7,883,396.95 16,013,503.42 Non-Current Assets	Revenue Account		7,764.09	144,855.70
Non-Current Assets Image: Control of the system of the syste	Others		2,424.79	2,639.50
2 48,676,957.08 48,676,957.08 Advances	Total Recurrent Assets (A)		7,883,396.95	16,013,503.42
2 48,676,957.08 48,676,957.08 Advances				
3 3 Advances 520,941,730.92 516,641,478.46 Stabilization 537,823,941.86 537,823,941.86 Impersonal (Others) - 34,500,000.00 Personal - 263,052.41 Total Non-Current Assets (C) 1,058,765,672.78 1,089,228,472.73 Balance of Liabilities Over Assets (D) - - Total Assets (D=A+B+C+D) 1,115,326,026.81 1,153,918,933.23 Bank Overdraft - - Others - - Bank Overdraft - - Others - - Government 45,079,805.59 40,478,649.71 Others 1 - - - Government - - - Others 2 - - - Total Deposits (E) - - - Balance of Assets Over Liabilities (F) 974,871,843.31 1,025,179,046.81	Non-Current Assets			
Advances Advances Retained Balance 520,941,730.92 516,641,478.46 Stabilization 537,823,941.86 537,823,941.86 Impersonal (Others) - 34,500,000.00 Personal - 263,052.41 Total Non-Current Assets (C) 1,058,765,672.78 1,089,228,472.73 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 1,115,326,026.81 1,153,918,933.23 ILABILITIES - - Short Term Loans - - Bank Overdraft - - - Others - - - Total Liabilities (D) - - - Others - - - Government 45,079,805.59 40,478,649.71 Others 1 95,374,377.91 88,261,236.71 Others 2 - - - Total Deposits (E) 140,454,183.50 128,739,886.42 Balance of Assets Over Liabilities (F) 974,871,843.31 1,025,179,046.81	Total Investments (B)	<u>2</u>	48,676,957.08	48,676,957.08
Retained Balance 520,941,730.92 516,641,478.46 Stabilization 537,823,941.86 537,823,941.86 Impersonal (Others) - 34,500,000.00 Personal - 263,052.41 Total Non-Current Assets (C) 1,058,765,672.78 1,089,228,472.73 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 1,115,326,026.81 1,153,918,933.23 LIABILITIES - - Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - Total Liabilities (D) - - Others - - Bank Overdraft - - Others - - Total Liabilities (D) - - Covernment 45,079,805.59 40,478,649.71 Others 1 95,374,377.91 88,261,236.71 Others 2 - - Total Deposits (E) <		<u>3</u>		
Stabilization 537,823,941.86 537,823,941.86 Impersonal (Others) - 34,500,000.00 Personal - 263,052.41 Total Non-Current Assets (C) 1,058,765,672.78 1,089,228,472.73 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 1,115,326,026.81 1,153,918,933.23 LIABILITIES - - Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - Total Liabilities (D) - - Covernment 3 - DEPOSITS 3 - Government 95,374,377.91 88,261,236.71 Others 1 95,374,377.91 88,261,236.71 Others 2 - - Total Deposits (E) 140,454,183.50 128,739,886.42 Balance of Assets Over Liabilities (F) 974,871,843.31 1,025,179,046.81	Advances			
Impersonal (Others) - 34,500,000.00 Personal - 263,052.41 Total Non-Current Assets (C) 1,058,765,672.78 1,089,228,472.73 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 1,115,326,026.81 1,153,918,933.23 LIABILITIES - - Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - DEPOSITS 3 - Government 45,079,805.59 40,478,649.71 Others 1 95,374,377.91 88,261,236.71 Others 2 - - Total Deposits (E) 140,454,183.50 128,739,886.42 Balance of Assets Over Liabilities (F) 974,871,843.31 1,025,179,046.81	Retained Balance		520,941,730.92	516,641,478.46
Personal . 263,052.41 Total Non-Current Assets (C) 1,058,765,672.78 1,089,228,472.73 Balance of Liabilities Over Assets (D) . . Total Assets (D= A+B+C+D) 1,115,326,026.81 1,153,918,933.23 LIABILITIES . . Short Term Loans . . Bank Overdraft . . Others . . Total Liabilities (D) . . Total Liabilities (D) . . DEPOSITS 3 . Government . . Others 1 . . Total Liabilities (F) . . Shart Cernent Component (F) . .	Stabilization		537,823,941.86	537,823,941.86
Total Non-Current Assets (C) 1,058,765,672.78 1,089,228,472.73 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 1,115,326,026.81 1,153,918,933.23 LIABILITIES	Impersonal (Others)		-	34,500,000.00
Balance of Liabilities Over Assets (D) - Total Assets (D= A+B+C+D) 1,115,326,026.81 1,153,918,933.23 LIABILITIES - - Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - DEPOSITS 3 - Government 45,079,805.59 40,478,649.71 Others 1 95,374,377.91 88,261,236.71 Others 2 - - Total Deposits (E) 140,454,183.50 128,739,886.42 Balance of Assets Over Liabilities (F) 974,871,843.31 1,025,179,046.81	Personal		-	263,052.41
Total Assets (D= A+B+C+D)1,115,326,026.811,153,918,933.23LIABILITIESShort Term LoansBank OverdraftOthersImage: Colspan="2">Image: Colspan="2" Total Liabilities (D)Image: Colspan="2" Colspan="2" Total Liabilities (D)				

STATEMENT NO. 3 TUDUN WADA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)	Description	Notes	Actual 2020	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
Actual 2015 (-14-)					Duuget	Duuget	That budget
	REVENUE:						
1,661,258,838.89	Local Govt Share of Statutory Allocation		1,367,526,680.06	3,779,092,493.99		3,779,092,493.99	2,411,565,813.93
477,565,915.21	Local Govt Share of VAT		552,610,208.98	789,822,564.99		789,822,564.99	237,212,356.01
73,247,604.37	Other Federally Allocated Revenue	<u>1</u>	197,888,182.93	300,000,000.00		300,000,000.00	102,111,817.07
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue		-	4,000,000.00		4,000,000.00	4,000,000.00
1,233,486.59	Non Tax Revenue		2,356,365.00	30,733,521.00		30,733,521.00	28,377,156.00
812,280.00	Investment Income		4,380,000.00	6,700,000.00		6,700,000.00	2,320,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		80,390,129.42	342,000,000.00		342,000,000.00	261,609,870.58
-	Extraordinary Items		-	5,000,000.00		5,000,000.00	5,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,214,118,125.06	Total Revenue (A)		2,205,151,566.39	5,326,348,579.98	-	5,326,348,579.98	3,121,197,013.59
	LESS EXPENDITURE:						
492,742,097.14	Salaries & Wages		1,456,140,535.19	1,661,087,788.00		1,661,087,788.00	204,947,252.81
46,731,472.30	Social Benefits		40,909,090.80	51,500,000.00		51,500,000.00	10,590,909.20
307,299,507.01	Overhead Cost		398,984,168.11	641,935,000.00		641,935,000.00	242,950,831.89
882,744,467.85	Grants & Contributions		123,890,104.41	126,267,132.00		126,267,132.00	2,377,027.59
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
1,729,517,544.30	Total Expenditure (B)		2,062,442,030.60	2,480,789,920.00	-	2,480,789,920.00	418,347,889.40
484,600,580.76	Operating Balance: (A - B)		142,709,535.79	2,845,558,659.98	-	2,845,558,659.98	2,702,849,124.19
484,600,580.76	Transfer to Capital Development Fund		142,709,535.79				

STATEMENT NO. 4 TUDUN WADA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

			1	1			
Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performanc on Budget (%)
347,265,778.14	Opening Balance 1/1/2020 Add: Revenue		16,013,503.42				
484,600,580.76	Transfer from Capital Development Fund		142,709,535.79				0%
(Infrastructural Development Loan		C)-	C	C	0%
(Commercial Agriculture Credit Scheme		C	-	C	C	0%
(Small And Medium Scale Enterprises Loan		C)-	C	C	0%
(D Aids & Grants		C)-	C	C	0%
831,866,358.90	Total Revenue		158,723,039.21	-	-	-	0%
	Less: Capital Expenditure						
9,434,000.00	Fixed Assets Purchased		21,915,500.00	189,350,000.00	189,350,000.00		12%
13,565,303.42	Construction / Provision		117,077,711.76	1,602,637,774.99	1,602,637,774.99		7%
27,785,102.91	Rehabilitation / Repairs		30,594,933.37	582,686,515.00	582,686,515.00		5%
879,288.87	Preservation of the Environment		-	51,000,000.00	51,000,000.00		0%
51,663,695.20	Sub-total		169,588,145.13	2,425,674,289.99	2,425,674,289.99	-	7%
		1	1			1	1
	Capital Expenditure from Aids & Grants	L	0	-	0	0	0%
-	Repayment of Borrowings/Sure P	-	0	-	0	0	0%
-	Sub-total		-		-	-	0%
51,663,695.20	Total Capital Expenditure for the year		169,588,145.13	2,425,674,289.99	2,425,674,289.99	-	7%

(10,865,105.92) (2,425,674,289.99) (2,425,674,289.99)

0.00

(0.07)

780,202,663.70 Closing Balance

SCHEDULE OF INVESTMENTS TUDUN WADA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVERIEGN INVESTMENT	36,150,465.12
2	UNITY BANK PLC	1,150,389.00
3	URBANN DEVELOPMENT BANKPLC	500,000.00
4	JAIZ BANK PLC	815,908.00
5	DALA BUILDING SOCIETY	2,242,000.00
6	LAFARGE WAPCO	7,707,467.28
7	FEDILITY BANK PLC	110,727.68
	TOTAL INVESTMENTS	48,676,957.08

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

UNGOGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements. Best Regard,

SIGNATURE: TREASURER GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, UNGOGO LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF UNGOGO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Ungogo Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Ungogo Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 UNGOGO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

| YEAR 2020 CASH FLOWS FROM OPERATING ACTIVITIES Notes YEAR 2020 YEAR 2019 (=N=) RECEIPTS (=N=) (=N=) (=N=) 2,120,074,468.00 Local Govt Share of Statutory Allocation ,598,873,476.43 1,942,296,80 876,785,685.00 Local Govt Share of VAT 685,326,223.49 594,356,94 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,022 49,000,000.00 10% State Allocation - - - 380,000,000.00 Other Capital Receipts - - - 31,199,600.00 Non Tax Revenue 4,506,174.61 11,994,443 11,970,000.00 Investment Income 2,060,525.00 992,900 100,000.00 Interest Earned - - - Refund and Re-imbursement - - - Aids & Grants - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - Prepayments/Arrears of Revenue - - -
 | YEAR 2020 CASH FLOWS FROM OPERATING ACTIVITIES Notes YEAR 2020 YEAR 2019 (=N=) (=N=) (=N=) (=N=) (=N=) ,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,800.2 876,785,685.00 Local Govt Share of VAT 685,326,223.49 594,356,948.7 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.2 49,000,000.00 10% State Allocation - - - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,507.0 - - 97,305,600.00 Interest Earned - - - - - 11,99,000.00 Interest Earned - | ANNUAL BUDGET ACTUAL PREVIOUS
 | CASH FLOWS FROM OPERATING ACTIVITIES Notes
 | CASH FLOWS FROM OPERATING ACTIVITIES Notes
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| 100,000.00 Interest Earned - - Refund and Re-imbursement - - Aids & Grants - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - Extraordinary Items - - Prepayments/Arrears of Revenue - - Prepayments/Arrears of Revenue - - Prepayments/Arrears of Revenue - - PAYMENTS: - 893,066,944.62 Salaries & Wages 701,479,891.17 716,688,99 106,032,654.00 Social Benefits 90/9407,867.00 Overhead Cost 352,055,227.97 1,183,692,902.00 Grants & Contributions 1,121,802,249.28 - Subsidies General - - Domestic Interest/Discount 42,518,225.10
 | 100,000.00 Interest Earned - - - - Refund and Re-imbursement - - - - Aids & Grants - - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - Extraordinary Items - - - - Prepayments/Arrears of Revenue - - - 192,939,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630.4 106,032,654.00 Solal Benefits 701,479,891.17 716,686,990.3 106,032,654.00 Social Benefits 40,939,090.92 52,735,908.9 739,497,867.00 Overhead Cost 352,055,227.97 282,486,569.8 183,692,902.00 Grants & Contributions 1,121,802,249.28 1,117,566,833.4 - Subsidies General - - - | RECEIPTS (=N=) (=N=) (=N=) 2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,80 876,785,685.00 Local Govt Share of VAT 685,326,223.49 594,356,94 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,02 49,000,000.00 10% State Allocation - - - 380,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,50
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Capital Receipts - - 380,000,000.00 Other Capital Receipts 4,046,562.00 9,040,507. 97,305,600.00 Non Tax Revenue 4,046,562.00 9,040,507. 97,305,600.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interest Earned - - 100,000.00 Interest Earned - - Aids & Grants - - - 4ids & Grants - - - 24,909,939,659.00 Domestic Loans/Borrowings 123,401,870.49 - 4,192,939,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630 701,479,891.17 716,686,990. - - - 893,066,944.62 Salaries & Wages 701,479,891.17 716,686,990. 106,032,654.00 Social Benefits 40,939,090.92</th><th>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 10% State Allocation -</th><th>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 10% State Allocation -</th></td<><th>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 10% State Allocation -</th></th></td<> <th>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 10% State Allocation -</th> | 2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,800. 876,785,685.00 Other Federally Allocated Revenue 685,326,223.49 594,356,948. 284,504,306.00 Other Federally Allocated Revenue 234,947,380.72 85,639,025. 49,000,000.00 10% State Allocation - - - 380,000,000.00 Other Capital Receipts - - - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,507.0 9,040,507.0 97,305,600.00 Non Tax Revenue 4,506,174.61 11,994,449.3 11,970,000.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interest Earned - - - Aids & Grants - - - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - 4,192,939,659.00 Tota Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630. 4,192,939,659.00 Tota Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630.
 | 2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,800. 876,785,685.00 Other Federally Allocated Revenue 685,326,223.49 594,356,948.1 284,504,306.00 Other Federally Allocated Revenue 234,947,380.72 85,639,025.2 49,000,000.00 10% State Allocation - - 380,000,000.00 Other Capital Receipts - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,507.0 97,305,600.00 Non Tax Revenue 4,506,174.61 11,994,449.1 11,970,000.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interest Earned - - - Aids & Grants - - - Extraordinary Items - - - Extraordinary Items - - - Prepayments/Arrears of Revenue - - - Pay.9939,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630. 893,066,944.62 Salaries & Wages <td< th=""><th>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.2 49,000,000.00 10% State Allocation - - - 380,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,507.0 97,305,600.00 Non Tax Revenue 4,506,174.61 11,994,449.1 11,970,000.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interest Earned - - - Refund and Re-imbursement - - - Aids & Grants - - - Refund and Re-imbursement - - - Aids & Grants - - - Extraordinary Items - - - Prepayments/Arrears of Revenue - - 4,192,939,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630.4 893,066,944.62 Salaries & Wages 701,479,891.17 716,686,990.3</th><th>876,785,685.00 Local Govt Share of VAT 685,326,223.49 594,356,948. 284,504,306.00 Other Federally Allocated Revenue 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts - - 380,000,000.00 Other Capital Receipts 4,046,562.00 9,040,507. 97,305,600.00 Non Tax Revenue 4,046,562.00 9,040,507. 97,305,600.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interest Earned - - 100,000.00 Interest Earned - - Aids & Grants - - - 4ids & Grants - - - 24,909,939,659.00 Domestic Loans/Borrowings 123,401,870.49 - 4,192,939,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630 701,479,891.17 716,686,990. - - - 893,066,944.62 Salaries & Wages 701,479,891.17 716,686,990. 106,032,654.00 Social Benefits 40,939,090.92</th><th>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 10% State Allocation -</th><th>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.
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| Net Cashflow From Operating Activities C = (A-B) 394,367,528.30 474,844,32
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49,000,000.00 10% State Allocation -</td></td<> <td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 10% State Allocation -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 10% State Allocation -</td></td> | 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.2 49,000,000.00 10% State Allocation - - - 380,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,507.0 97,305,600.00 Non Tax Revenue 4,506,174.61 11,994,449.1 11,970,000.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interest Earned - - - Refund and Re-imbursement - - - Aids & Grants - - - Refund and Re-imbursement - - - Aids & Grants - - - Extraordinary Items - - - Prepayments/Arrears of Revenue - - 4,192,939,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630.4 893,066,944.62 Salaries & Wages 701,479,891.17 716,686,990.3
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 | 2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,800. 876,785,685.00 Local Govt Share of VAT 685,326,223.49 594,356,948. 284,504,306.00 Other Capital Receipts - - 380,000,000.00 Other Capital Receipts - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,507.0 97,305,600.00 Non Tax Revenue 4,506,174.61 11,994,449.3 11,970,000.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interest Earned - - - - - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - - - - - Aids & Grants - - - - - - - - - - - - - - - - 100,000.00 Invest Earned - - - - - - - - - - - - <td>2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,800. 876,785,685.00 Other Gedrally Allocated Revenue 1 284,504,306.00 State Allocated Revenue 49,000,000.00 10% State Allocation - - - 380,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,507.0 97,305,600.00 Non Tax Revenue 4,506,174.61 11,994,449.1 11,970,000.00 Inversement Income 2,060,525.00 992,900.0 100,000.00 Inverset Earned - - - - - - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - Aids & Grants - - - - - Prepayments/Arrears of Revenue - - - - - Domestic Loans/Borrowings 123,401,870.49 - - - - Prepayments/Arrears of Revenue - - - - - - - <td< td=""><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.2 49,000,000.00 10% State Allocation - - - 380,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,507.00 9,040,507.00 97,305,600.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interest Earned - - - Refund and Re-imbursement - - - Refund and Re-imbursement - - - Aids & Grants - - - Extraordinary Items - - - Prepayments/Arrears of Revenue - - - Social Benefits</td><td>876,785,685.00 Local Govt Share of VAT 685,326,223.49 594,356,948. 284,504,306.00 Other Federally Allocated Revenue 234,947,380.72 85,639,025. 49,000,000.00 10% State Allocation - - - 380,000,000.00 Other Capital Receipts - - - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,507.0 992,900.0 97,305,600.00 Non Tax Revenue 4,506,174.61 11,994,449. 11,970,000.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interest Earned - - - - Refund and Re-imbursement - - - - Aids & Grants - - - - - Extraordinary Items - - - - - Prepayments/Arrears of Revenue - - - - - Prepayments/Arrears of Revenue - - - - - Prepayments/Arrears of Revenue<</td><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00
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 | 2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,800. 876,785,685.00 Other Federally Allocated Revenue 1 685,326,223.49 594,356,948.3 284,504,306.00 10% State Allocation - - - - - 380,000,000.00 10% State Allocation -
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 | 2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,800. 876,785,685.00 Octal Govt Share of VAT 685,326,223.49 594,356,948. 284,504,306.00 Other Federally Allocated Revenue 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts - - 31,199,600.00 Tax Revenue 4,046,552.00 9,040,507.0 97,305,600.00 Non Tax Revenue 4,056,174.61 11,994,449.3 11,970,000.00 Interest Earned - - 100,000.00 Interest Earned - - - Aids & Grants - - - Prepayments/Arrears of Revenue - - <td>2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,800. 876,785,685.00 Octal Govt Share of VAT 685,326,223.49 594,356,948.3 284,504,306.00 Other Federally Allocated Revenue 234,947,380.72 85,639,025.2 49,000,000.00 Other Satte Allocation - - - 31,199,600.00 Tax Revenue 4,046,552.00 9,040,507.0 97,305,600.00 Non Tax Revenue 4,066,552.00 9,040,507.0 11,1970,000.00 Interest Earned - - 10,0000.00 Obmestic Loans/Borrowings 123,401,870.49 - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - 4,192,939,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630.4 933,066,944.62 Salaries & Wages 701,479,891.17 716,686,990.3 - - 11,83,692,902.00 Grants & Contributions 1,121,802,249.28 1,117,566,833.4 - - - - - - - - - - - - - - - -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.2 49,000,000.00 Other Capital Receipts - - - 380,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,552.00 9,040,507.0 97,305,600.00 Non Tax Revenue 4,506,174.61 11,994,449.1 11,970,000.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interest Earned - - - - Aids & Grants - - - - Aids & Grants - - - - Prepayments/Arrears of Revenue - - - - Prepayments/Arrears of Revenue - - - 4,192,939,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630.00 * ParyMENTS: * - - - 893,066,944.62 Salaries & Wages 701,479,891.17 716,686,990.3</td><td>876,785,685.00 Local Govt Share of VAT 685,326,223.49 594,356,948. 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 10% State Allocation - - - 380,000,000.00 Other Capital Receipts 4,046,562.00 9,040,507. 97,305,600.00 Non Tax Revenue 4,046,562.00 9,040,507. 11,970,000.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Investment Income - - - - Aids & Grants - - - - - Aids & Grants - - - - - - Aids & Grants -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 380,000,000.00 Other Capital Receipts - - - - 31,199,600.00 Tax
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| 763,328,030.00Construction / Provision283,130,452.23178,859,74330,772,726.00Rehabilitation / Repairs137,126,340.6853,755,677,000,000.00Preservation of the Environment-118,6471,187,950,820.00Total Capital Expenditure = D426,332,005.02303,318,43Under Cash Flow from Investing Activities E = (C-D)(31,964,476.72)171,525,88CASH OUTFLOW FROM FINANCING ACTIVITIESCapital Expenditure on Aids & GrantCapital Expenditure on Aids & GrantCapital Expenditure from Financing Activities = F-Total Expenditure from Financing Activities = F-MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:
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 | CASH OUTFLOW FROM INVESTING ACTIVITIES 86,850,064.00 Fixed Assets Purchased 6,075,212.11 70,584,375.2 763,328,030.00 Construction / Provision 283,130,452.23 178,859,744.6 330,772,726.00 Rehabilitation / Repairs 137,126,340.68 53,755,672.7 7,000,000.00 Preservation of the Environment - 118,647.0 187,950,820.00 Total Capital Expenditure = D 426,332,005.02 303,318,439.5 CASH OUTFLOW from Investing Activities E = (C-D) (31,964,476.72) 171,525,888.2 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - - Total Expenditure from Financing Activities = F - - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets (15,271,860.73) | (=NE) RECEIPTS (=NE) (=NE) 2,120,074,468.00 Local Govt Share of VAT 1,598,873,476.43 1,942,295,81 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,02 49,000,000.00 DW state Allocation - - - - 330,000,000.00 Other Federally Allocated Revenue 4,046,552.00 9,040,502 - - - 31,199,600.00 Tax Revenue 4,506,174.61 11,1994,444 -
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 | 2.12.0074.468.00 Local Gort Share of Statutory Allocation 1.598.873.476.43 1.942.296.800. 876.785.685.00 Local Gort Share of VAT 685.326.223.49 594.356.43 594.356.43 594.356.498.3 284.504.306.00 Other Federally Allocated Revenue 1 23.94.97.300.23 594.356.948.3 380.000.000.00 Other Sequence 4.046.552.00 9.040.507.6 - <
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 | 876,785,685.00 Local Govt Share of VAT 1 683,226,223.49 594,356,948. 284,504,306.00 Other Federally Allocated Revenue 1 234,947,307.2 85,639,025. 49,000,000.00 IOK State Allocation - <td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,045,652.00 90,405,007 97,035,600.00 Nortax Revenue 4,046,652.00 992,900 100,000.00 Interest Earned - - - Aids & Grants - - 342,000,000.00 Domestic Loans/Borrowings 1123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 90,400,507. 97,305,600.00 Nortax Revenue 4,046,562.00 992,900. 100,000.00 Interest Earned - - - Alds & Grants - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--></td></td></td></td> | 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,045,652.00 90,405,007 97,035,600.00 Nortax Revenue 4,046,652.00 992,900 100,000.00 Interest Earned - - - Aids & Grants - - 342,000,000.00 Domestic Loans/Borrowings 1123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 90,400,507. 97,305,600.00 Nortax Revenue 4,046,562.00 992,900. 100,000.00 Interest Earned - - - Alds & Grants - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -
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| 763,328,030.00Construction / Provision283,130,452.23178,859,74330,772,726.00Rehabilitation / Repairs137,126,340.6853,755,677,000,000.00Preservation of the Environment-118,6471,187,950,820.00Total Capital Expenditure = D426,332,005.02303,318,43Vet Cash Flow from Investing Activities E = (C-D)(31,964,476.72)171,525,88CASH OUTFLOW FROM FINANCING ACTIVITIESCASH OUTFLOW FROM FINANCING ACTIVITIESCapital Expenditure on Aids & GrantRepayment of BorrowingsCapital Expenditure from Financing Activities = F-MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:Increase/decrease in other Cash Assets(15,271,860.73)Increase/decrease in other LiabilityIncrease/decrease in other LiabilityTotal Expenditure from Financing Activities = (F+G)(15,271,860.73)
 | CASH OUTFLOW FROM INVESTING ACTIVITIES 86,850,064.00 Fixed Assets Purchased 6,075,212.11 70,584,375.2 763,328,030.00 Construction / Provision 283,130,452.23 178,859,744.6 330,772,726.00 Rehabilitation / Repairs 137,126,340.68 53,755,672.7 7,000,000.00 Preservation of the Environment - 118,647.0 187,950,820.00 Total Capital Expenditure = D 426,332,005.02 303,318,439.5 Net Cash Flow from Investing Activities E = (C-D) (31,964,476.72) 171,525,888.2 CASH OUTFLOW FROM FINANCING ACTIVITIES - - Capital Expenditure on Aids & Grant - - Repayment of Borrowings - - - - Total Expenditure from Financing Activities = F - - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - - Increase/decrease in other Cash Assets (15,271,860.73) - Increase/decrease in other Liability - - - Total Expenditure from Financing Activities = (F+G) (15,271,860.73) - | (+N) BCCEPTS (-N-) (-N-) 2,120,074,658.00 Local Govt Share of VAT 1,598,873,476.43 1,942,295,88 876,785,565.00 Local Govt Share of VAT 1,598,873,476.43 1,942,295,88 9,000,000.00 DWS state Allocation 234,947,380.72 85,639,02 9,000,000.00 DWS state Allocation - - 31,199,600.00 Tax Revenue 4,046,552.00 9,040,500 97,305,600.00 Nor Tax Revenue 2,060,525.00 992,90 100,000.00 Interest Earred - - - Alds & Grants - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - Extraordinary Items - - - - Prepayments/Arrears of Revenue - - - 4,122,939,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,67 106,032,654.00 Solaties & Contributions 1,121,802,292,902,002,52,727,97 128,448,56 10,6032,654.00 Solaties & Contributions <td>2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,996,800. 876,785,685.00 Other Federally Allocated Revenue 1 1,598,873,476.43 1,942,996,800. 830,000,000.00 Other Federally Allocated Revenue 4,046,552.00 99,040,000.07 9,305,600.00 Tax Revenue 4,046,552.00 9,040,000.07 31,199,600.00 Investment income 2,060,525.00 992,900.01 10,994,74.41 11,994,449. 11,970,000.00 Investment income 2,060,525.00 992,900.01 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.92 992,900.92 992,900.92 992,900.92 992,900.92 992,990.92 992,9</td> <td>2.12.0074.468.00 Local Gort Share of Statutory Allocation 1.598.873.476.43 1.942.296.800. 876.785.685.00 Local Gort Share of VAT 685.326.223.49 594.356.43 594.356.43 594.356.498.3 284.504.306.00 Other Federally Allocated Revenue 1 23.94.97.300.23 594.356.948.3 380.000.000.00 Other Sequence 4.046.552.00 9.040.507.6 - <</td> <td>284 504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.2 49,000,000.00 Other Capital Receipts -<</td> <td>876,785,685.00 Local Govt Share of VAT 1 683,226,223.49 594,356,948. 284,504,306.00 Other Federally Allocated Revenue 1 234,947,307.2 85,639,025. 49,000,000.00 IOK State Allocation - - - - - - - -
 - -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,045,652.00 90,405,007 97,035,600.00 Nortax Revenue 4,046,652.00 992,900 100,000.00 Interest Earned - - - Aids & Grants - - 342,000,000.00 Domestic Loans/Borrowings 1123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 90,400,507. 97,305,600.00 Nortax Revenue 4,046,562.00 992,900. 100,000.00 Interest Earned - - - Alds & Grants - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--></td></td></td></td></td> | 2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,996,800. 876,785,685.00 Other Federally Allocated Revenue 1 1,598,873,476.43 1,942,996,800. 830,000,000.00 Other Federally Allocated Revenue 4,046,552.00 99,040,000.07 9,305,600.00 Tax Revenue 4,046,552.00 9,040,000.07 31,199,600.00 Investment income 2,060,525.00 992,900.01 10,994,74.41 11,994,449. 11,970,000.00 Investment income 2,060,525.00 992,900.01 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.02 992,900.92 992,900.92 992,900.92 992,900.92 992,900.92 992,990.92 992,9
 | 2.12.0074.468.00 Local Gort Share of Statutory Allocation 1.598.873.476.43 1.942.296.800. 876.785.685.00 Local Gort Share of VAT 685.326.223.49 594.356.43 594.356.43 594.356.498.3 284.504.306.00 Other Federally Allocated Revenue 1 23.94.97.300.23 594.356.948.3 380.000.000.00 Other Sequence 4.046.552.00 9.040.507.6 - <
 | 284 504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.2 49,000,000.00 Other Capital Receipts -<
 | 876,785,685.00 Local Govt Share of VAT 1 683,226,223.49 594,356,948. 284,504,306.00 Other Federally Allocated Revenue 1 234,947,307.2 85,639,025. 49,000,000.00 IOK State Allocation - <td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,045,652.00 90,405,007 97,035,600.00 Nortax Revenue 4,046,652.00 992,900 100,000.00 Interest Earned - - - Aids & Grants - - 342,000,000.00 Domestic Loans/Borrowings 1123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 90,400,507. 97,305,600.00 Nortax Revenue 4,046,562.00 992,900. 100,000.00 Interest Earned - - - Alds & Grants - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--></td></td></td></td> | 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,045,652.00 90,405,007 97,035,600.00 Nortax Revenue 4,046,652.00 992,900 100,000.00 Interest Earned - - - Aids & Grants - - 342,000,000.00 Domestic Loans/Borrowings 1123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 90,400,507. 97,305,600.00 Nortax Revenue 4,046,562.00 992,900. 100,000.00 Interest Earned - - - Alds & Grants - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -
- -<!--</td--></td></td></td> | 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 90,400,507. 97,305,600.00 Nortax Revenue 4,046,562.00 992,900. 100,000.00 Interest Earned - - - Alds & Grants - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--></td></td> | 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts - </td <td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts -<!--</td--></td> | 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts - </td |
| 763,328,030.00 Construction / Provision 283,130,452.23 178,859,74 330,772,726.00 Rehabilitation / Repairs 137,126,340.68 53,755,67 7,000,000.00 Preservation of the Environment - 118,647 1,187,950,820.00 Total Capital Expenditure = D 426,332,005.02 303,318,43 Net Cash Flow from Investing Activities E = (C-D) (31,964,476.72) 171,525,88 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - - - Total Expenditure from Financing Activities = F - - Total Expenditure from Financing Activities = F - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - Increase/decrease in other Cash Assets (15,271,860.73) - Increase/decrease in other cash equivelent account = G (15,271,860.73) - Total Expenditure from Financing Activities = (F+G) (15,271,860.73) - Net Cash Flow from all Activities G = (E-F-G) (16,692,615.99) 171,525,88
 | CASH OUTFLOW FROM INVESTING ACTIVITIES 86,850,064.00 Fixed Assets Purchased 6,075,212.11 70,584,375.2 763,328,030.00 Construction / Provision 283,130,452.23 178,859,744.6 330,772,726.00 Rehabilitation / Repairs 137,126,340.68 53,755,672.7 7,000,000.00 Preservation of the Environment - 118,647.0 187,950,820.00 Total Capital Expenditure = D 426,332,005.02 303,318,439.5 CASH OUTFLOW from Investing Activities E = (C-D) (31,964,476.72) 171,525,888.2 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant - - Repayment of Borrowings - - - - Total Expenditure from Financing Activities = F - - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - - Increase/decrease in other Cash Assets (15,271,860.73) - Increase/decrease in other Liability - - - Total Movement in other cash equivelent account = G (15,271,860.73) - Total Expenditure from Financing | (=N) RECEIPTS (=N-F) (=N-F) 2,120,074,468.00 Local Govt Share of VAT 1,598,873,476,43 1,942,296,88 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380,72 85,639,02 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380,72 85,639,02 31,199,600.00 Tox Revenue 4,046,562,00 9,040,500 9,040,500 97,035,600.00 Non Tax Revenue 4,506,174,61 11,939,44 19,970,000.01 Investment Income 2,060,252,00 992,90 10,000,000.01 Investment Income 2,060,252,00 992,90 - Adfs & Grants - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870,49 - - Extraordinary Items - - - - Prepayments/Arrears of Revenue - - - 4,192,933,659.00 Total Receipts from Operating Activities (A) 2,2653,162,212.74 2,644,320,65 106,032,654.00 Social Benefits 40,939,309,09,22 52,
 | 2,120,074,468.00 Local Gort Share of Statutory Allocation 1,598,878,476.43 1,942,996,800. 876,785,685.00 Local Gort Share of VAT 685,326,223.49 594,356,948. 284,504,306.00 Other Federally Allocated Revenue 1,208,278,473.40.72 85,639,023. 380,000,000.00 Other Schare Allocated Revenue 4,046,552.00 9,040,0507. 97,305,500.00 Not Revenue 4,046,552.00 99,040,0507. 11,970,000.00 Interest Earned - - 11,970,000.00 Interest Earned - - 11,970,000.00 Interest Earned - - - 123,401,870.49 - - - - 443,68,67ants 123,401,870.49 - - - 4129,2339,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,659. 106,032,654.00 Social Benefits 40,939,090.92 52,735,093. 739,497,867.00 - - - 1192,939,992.00 Grants & Wages 1,121,802,492.81 1,174,668,599. - - - - 11,93,959.90.00 Grants & Contributions <td>2,2120,074,468.00 Local Gort Share of Statutory Allocation 1,598,878,478,43 1,942,295,600. 876,785,685.00 Local Gort Share of VAT 685,326,223,49 594,356,948.3 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.3 380,000,000.00 Other Sequal Revenue 4,046,552.00 9,040,507.2 -</td> <td>284.504.306.00 Other Federally Allocated Revenue 1 234.947,380.72 85.639,025.2 49.000,000.00 Other Capital Receipts - - - 31.199,600.00 Tax Revenue 4,046,552.00 9,040,507.0 97.305,600.00 Nort Revenue 4,066,524.00 9,040,507.0 97.305,600.00 Nort Revenue 4,066,524.00 9,92,900.0 100,000.00 Investment Income 2,060,525.00 992,900.0 100,000.00 Interset Earred - - - - Aids & Grants - - - - 4120,200,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - Aids & Grants -</td> <td>876,785,685.00 Local Govt Share of VAT 1 683,226,223.49 594,355,948. 284,504,306.00 Other Federally Allocated Revenue 1 234,947,302.7 85,639,025. 49,000,000.00 IOK's state Allocation -
 - - - - - - - - -<</td> <td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Other Revenue 4,046,562.00 9,040,507 97,305,500.00 In X Revenue 4,046,562.00 9,040,507 97,305,500.00 In X Revenue 4,506,174.61 11,994,409 11,970,000.00 Interest Earned - - - Alds & Grants - - - Refund and Re-imbursment - - - - Alds & Grants - - - - 412,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - - - Prepayments/Arrears of Revenue - - - - - - - - - - - - - - - - - 2,401,870.49 - - - - - - - - - <t< td=""><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Other Revenue 4,046,562.00 9,040,507. 97,305,500.00 Nor Xa Revenue 4,046,562.00 9,040,507. 97,305,500.00 Nor Xa Revenue 4,506,174.61 11,994,494 11,970,000.00 Interest Earned - - - - Alds & Grants - - - - - Alds & Grants -</td><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,552.00 9,040,0507. 97,035,600.00 Nor Tax Revenue 4,056,174.61 11,994,499. 11,970,000.00 Interest Farned - - - 0,000,000.00 Domestic Loans/Borrowings 123,401,870.49 - - 4,464,86 Grants -</td><td>285,094,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025. 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,552.00 90,040,057.1 92,090.00 100,000.00 Interest Earned -</td></t<></td> | 2,2120,074,468.00 Local Gort Share of Statutory Allocation 1,598,878,478,43 1,942,295,600. 876,785,685.00 Local Gort Share of VAT 685,326,223,49 594,356,948.3 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.3 380,000,000.00 Other Sequal Revenue 4,046,552.00 9,040,507.2 -
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| 763,328,030.00 Construction / Provision 283,130,452.23 178,859,74 330,772,726.00 Rehabilitation / Repairs 137,126,340.68 53,755,677 7,000,000.00 Preservation of the Environment - 118,647 1,187,950,820.00 Total Capital Expenditure = D 426,332,005.02 303,318,43 . <td< td=""><td>CASH OUTFLOW FROM INVESTING ACTIVITIES 86,850,064.00 Fixed Assets Purchased 6,075,212.11 70,584,375.2 763,328,030.00 Construction / Provision 283,130,452.23 178,859,744.6 330,772,726.00 Rehabilitation / Repairs 137,126,340.68 533,755,672.7 7,000,000.00 Preservation of the Environment - 118,647.0 187,950,820.00 Total Capital Expenditure = D 426,332,005.02 303,318,439.5 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - - Total Expenditure from Financing Activities = F - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - - - Increase/decrease in other Cash Assets (15,271,860.73) - - Increase/decrease in other Cash Assets (15,271,860.73) - - Total Expenditure from Financing Activities = (F+G) (15,271,860.73) - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - - - - Movement in other cash equivelent account = G (15,271,860.73</td><td>(=N) (CNP) (CNP) (CNP) 2,120,074,468.00 Local Govt Share of Stuttory Allocation 1,598,873,476,43 1,942,295,88 284,504,305.00 Other Federally Allocated Revenue 1 234,947,380.72 85,539,02 380,000,000.00 10% State allocation - - - - 311,095,600.00 Tax Revenue 4,906,000.00 - - - - 91,000,000.00 Interstment income 2,066,252.00 992,200 - - - 91,000,000.00 Interest Famed - <</td><td>2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,800. 876,785,568.00 Local Govt Share of VAT 668,326,223.49 594,355,948. 284,504,306.00 Other Federally Allocated Revenue 1 234,347,380.72 85,639,025. 49,000,000.00 Other Federally Allocated Revenue 4,046,552.00 9,040,507.00 7,035,560.00 Tax Revenue 4,046,552.00 9,040,507.00 7,035,560.00 9,040,507.00</td><td>2.12.074.463.00 Local Gov Share of Statutory Allocation 1.598.873.476.43 1.942.2965.800. 876.785.650 Local Gov Share of VAT 685.326.223.49 594.356.548. 284.504.306.00 Other Federally Allocated Revenue 1 234.494.7380.72 85,639.025.2 49.000.000.00 Other Federally Allocated Revenue 4,046.552.00 594.356.948. -<!--</td--><td>284 504 306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025.2 49,000,000.00 Other Capital Receipts -</td><td>876,785,685.00 Local Govt Share of VAT 1 683,226,233.49 594,356,408. 284,504,300 Other Capital Receipts 1 234,947,303.72 85,639,025. 381,095,000.00 Tak Revenue 4,046,552.00 7. 7. 31,195,000.00 Tak Revenue 4,046,552.00 7. 7. 11,970,000.00 Interest Earned - - - 11,970,000.00 Interest Earned - - - - Refund and Re-imbursement - - - - - Adds & Grants -<!--</td--><td>284,504,306,00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tak Revenue 4,046,552,00 9,040,507 97,305,500.00 Nort XR Revenue 4,056,174,61 11,994,404 11,970,000.00 Investment Income 2,060,525,00 992,900 100,000.00 Divestment Income 2,060,525,00 992,900 100,000.00 Divestment Income 2,060,525,00 992,900 100,000.00 Domestic Loans/Borrowings 123,401,870,40 - 4120,000,000.00 Domestic Loans/Borrowings 123,401,870,40 - 4192,933,659,00 Total Receipts from Operating Activities (A) 2,653,162,212,74 2,644,320,630 93,066,944,62 Salaries & Wages 701,479,891,17 716,686,990 106,032,654 Social Benefits 40,939,909,092 52,735,929,792 91,949,7867,00 Overhead Cost 352,055,227,97 282,486,569 1,183,694,902,000 Gorants & Contrindution s 1,117,566,833</td><td>284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,025 49,000,000.00 Other Capital Receipts -
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 | 192,939,659.00 Total Receipts from Operating Activities (A) 2,653,162,212.74 2,644,320,630. PAYMENTS: - - - - - - - - - - - 2,653,162,212.74 2,644,320,630. - - 2,653,162,212.74 2,644,320,630. - - - - 2,644,320,630. - - - - 2,644,320,630. - | (=N=) RECEIPTS (=N=) (=N=) 2,120,074,468.00 Local Govt Share of Statutory Allocation 1,598,873,476.43 1,942,296,80 876,785,685.00 Local Govt Share of VAT 685,326,223.49 594,356,94 284,504,306.00 Other Federally Allocated Revenue 1 234,947,380.72 85,639,02 49,000,000.00 10% State Allocation - - - 380,000,000.00 Other Capital Receipts - - - 31,199,600.00 Tax Revenue 4,046,562.00 9,040,50 97,305,600.00 Non Tax Revenue 2,060,525.00 992,90 100,000.00 Interest Earned - - - Refund and Re-imbursement - - - Aids & Grants - - 342,000,000.00 Domestic Loans/Borrowings 123,401,870.49 -
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STATEMENT NO. 2 UNGOGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash			-
Main Account		11,096,379.65	28,646,402.42
Project Account		2,670.70	13,198.79
Revenue Account		888,241.01	20,061.53
Others		7,028.96	7,273.57
Total Recurrent Assets (A)		11,994,320.32	28,686,936.31
Non-Current Assets			
Total Investments (B)	2	48,914,981.81	48,914,981.81
	<u>3</u>		
Advances			
Retained Balance		960,547,767.60	979,366,544.36
Stabilization		694,805,648.69	694,805,648.69
Impersonal (Others)		-	-
Personal		-	_
Total Non-Current Assets (C)		1,655,353,416.29	1,674,172,193.05
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		1,716,262,718.42	1,751,774,111.17
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>	<u>3</u>		
Government		172,852,533.63	169,305,617.60
Others 1		38,114,355.82	38,114,355.82
Others 2		-	-
Total Deposits (E)		210,966,889.45	207,419,973.42
Balance of Assets Over Liabilities (F)		1,505,295,828.97	1,544,354,137.75
Total Liabilities (G= D+E+F)		1,716,262,718.42	1,751,774,111.17

STATEMENT NO. 3

UNGOGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year	Description	Notes	Actual 2020	Final Budget	Supplemen tary Budgot	Original	Variance on
Actual 2019 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,942,296,800.28	Local Govt Share of Statutory Allocation		1,598,873,476.43	2,120,074,468.00		2,120,074,468.00	521,200,991.57
594,356,948.72	Local Govt Share of VAT Other Federally Allocated		685,326,223.49	876,785,685.00		876,785,685.00	191,459,461.51
85,639,025.27	Revenue	<u>1</u>	234,947,380.72	284,504,306.00		284,504,306.00	49,556,925.28
-	10% State Allocation		-	49,000,000.00		49,000,000.00	49,000,000.00
-	Other Capital Receipts		-	380,000,000.00		380,000,000.00	380,000,000.00
9,040,507.00	Tax Revenue		4,046,562.00	31,199,600.00		31,199,600.00	27,153,038.00
11,994,449.18	Non Tax Revenue		4,506,174.61	97,305,600.00		97,305,600.00	92,799,425.39
992,900.00	Investment Income		2,060,525.00	11,970,000.00		11,970,000.00	9,909,475.00
-	Interest Earned		-	100,000.00		100,000.00	100,000.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		123,401,870.49	342,000,000.00		342,000,000.00	218,598,129.51
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,644,320,630.45	Total Revenue (A)		2,653,162,212.74	4,192,939,659.00	-	4,192,939,659.00	1,539,777,446.26
	LESS EXPENDITURE:						
716,686,990.36	Salaries & Wages		701,479,891.17	893,066,944.62		893,066,944.62	191,587,053.45
52,735,908.91	Social Benefits		40,939,090.92	106,032,654.00		106,032,654.00	65,093,563.08
282,486,569.87	Overhead Cost		352,055,227.97	739,497,867.00		739,497,867.00	387,442,639.03
1,117,566,833.48	Grants & Contributions		1,121,802,249.28	1,183,692,902.00		1,183,692,902.00	61,890,652.72
<u> </u>	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,225.10	-	0	0	(42,518,225.10)
-	Transfer to other Fund		-	-	0	0	0.00
2,169,476,302.62	Total Expenditure (B)		2,258,794,684.44	2,922,290,367.62	-	2,922,290,367.62	663,495,683.18
474,844,327.83	Operating Balance: (A - B)		394,367,528.30	1,270,649,291.38	-	1,270,649,291.38	876,281,763.08
474,844,327.83	Transfer to Capital Development Fund		394,367,528.30				

STATEMENT NO. 4 UNGOGO LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

					1		
Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performance on Budget (%)
262,885,598.47	Opening Balance 1/1/2020 Add: Revenue		28,686,936.31	_			-
474,844,327.83	Transfer from Capital Development Fund		394,367,528.30				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
737,729,926.30	Total Revenue		423,054,464.61	-	-	-	0%
	Less: Capital Expenditure						-
70,584,375.20	Fixed Assets Purchased		6,075,212.11	86,850,064.00	86,850,064.00		7%
178,859,744.65	Construction / Provision		283,130,452.23	763,328,030.00	763,328,030.00		37%
53,755,672.73	Rehabilitation / Repairs		137,126,340.68	330,772,726.00	330,772,726.00		41%
118,647.00	Preservation of the Environment		-	7,000,000.00	7,000,000.00		0%
303,318,439.58	Sub-total		426,332,005.02	1,187,950,820.00	1,187,950,820.00	-	36%
	Capital Expenditure from Aids &	L	0		0	0	- 0%
	Grants Repayment of Borrowings/Sure- P	-	0		0	0	0%
-	Sub-total		-	-	-	-	0%
						·	_
303,318,439.58	Total Capital Expenditure for the year		426,332,005.02	1,187,950,820.00	1,187,950,820.00	-	36%
							-
434,411,486.72	Closing Balance		(3,277,540.41)	(1,187,950,820.00)	(1,187,950,820.00)	0.00	(0.36)

SCHEDULE OF INVESTMENTS UNGOGO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JA'IZ BANK	715,908.00
4	DALA BUILDING SOCIETY	2,300,000.00
5	LAFARGE WAPCO	7,987,492.01
6	FIDELITY BANK	110,727.68
7	NIGERIAN SOVEREIGHN INVESTMENT	36,150,465.12
	TOTAL INVESTMENTS	48,914,981.81

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

WARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements. Best Regard,

SIGNATURE:

TREASURER WARAWA LOCAL GOVERNMENT COUNCIL,

KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE: TREASURER.

WARAWA LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF WARAWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Warawa Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Warawa Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 WARAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
1,680,354,722.00	Local Govt Share of Statutory Allocation		1,043,427,983.12	1,267,546,721.34
895,980,222.00	Local Govt Share of VAT		451,564,879.04	390,380,178.61
233,939,039.00	Other Federally Allocated Revenue	<u>1</u>	153,933,719.62	55,888,196.81
30,000,000.00	10% State Allocation		-	-
217,935,478.00	Other Capital Receipts] [-	-
300,000.00	Tax Revenue		30,000.00	110,000.00
76,490,000.00	Non Tax Revenue		4,590,052.50	1,398,325.07
2,900,000.00	Investment Income		35,500.00	63,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
500,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		86,684,384.89	-
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
3,481,399,461.00	Total Receipts from Operating Activities (A)		1,740,266,519.17	1,715,386,421.8
, , ,			, , ,	
	PAYMENTS:			
1,380,622,873.00	Salaries & Wages		1,171,630,899.14	595,460,368.6
133,710,963.00	Social Benefits		40,909,090.80	34,343,051.7
803,665,720.00	Overhead Cost		444,982,921.35	253,864,332.1
87,773,238.00	Grants & Contributions		75,778,525.01	639,483,233.0
07,770,200.00	Subsidies General		-	-
			42 518 132 09	-
	Domestic Interest/Discount		42,518,132.09	-
- - - 2.405.772.794.00	Domestic Interest/Discount Transfer to other Fund		-	- - 1.523.150.985.6
- - 2,405,772,794.00	Domestic Interest/Discount		42,518,132.09 - 1,775,819,568.39	- - 1,523,150,985.6
- - 2,405,772,794.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B)		-	
- - 2,405,772,794.00	Domestic Interest/Discount Transfer to other Fund		 1,775,819,568.39	
- - 2,405,772,794.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B)		 1,775,819,568.39	
	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B)		- 1,775,819,568.39 (35,553,049.22)	192,235,436.2
180,800,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES		- 1,775,819,568.39 (35,553,049.22) 690,000.00	192,235,436.2 30,007,637.1
180,800,000.00 1,276,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision		- 1,775,819,568.39 (35,553,049.22) 690,000.00 62,765,095.32	192,235,436.2 30,007,637.1 59,694,568.1
180,800,000.00 1,276,000,000.00 389,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs		- 1,775,819,568.39 (35,553,049.22) 690,000.00	192,235,436.2 30,007,637.1 59,694,568.1
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment		- 1,775,819,568.39 (35,553,049.22) 690,000.00 62,765,095.32 193,864,303.33 -	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8
180,800,000.00 1,276,000,000.00 389,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs		- 1,775,819,568.39 (35,553,049.22) 690,000.00 62,765,095.32	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D		- 1,775,819,568.39 (35,553,049.22) (35,553,049.22) 690,000.00 62,765,095.32 193,864,303.33 - 257,319,398.65	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment		- 1,775,819,568.39 (35,553,049.22) 690,000.00 62,765,095.32 193,864,303.33 -	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)		- 1,775,819,568.39 (35,553,049.22) (35,553,049.22) 690,000.00 62,765,095.32 193,864,303.33 - 257,319,398.65	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/DiscountTransfer to other FundTotal Outflow from Operating Activities (B)Net Cashflow From Operating Activities C = (A-B)CASH OUTFLOW FROM INVESTING ACTIVITIESFixed Assets PurchasedConstruction / ProvisionRehabilitation / RepairsPreservation of the EnvironmentTotal Capital Expenditure = DNet Cash Flow from Investing Activities E = (C-D)CASH OUTFLOW FROM FINANCING ACTIVITIES		- 1,775,819,568.39 (35,553,049.22) (35,553,049.22) 690,000.00 62,765,095.32 193,864,303.33 - 257,319,398.65	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant		- 1,775,819,568.39 (35,553,049.22) (35,553,049.22) 690,000.00 62,765,095.32 193,864,303.33 - 257,319,398.65	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings		- 1,775,819,568.39 (35,553,049.22) (35,553,049.22) 690,000.00 62,765,095.32 193,864,303.33 - 257,319,398.65	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F		- 1,775,819,568.39 (35,553,049.22) (35,553,049.22) 690,000.00 62,765,095.32 193,864,303.33 - 257,319,398.65	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		- 1,775,819,568.39 (35,553,049.22) (35,765,095.32 (39,864,303.33) - (257,319,398.65) (292,872,447.87) - - - -	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets		- 1,775,819,568.39 (35,553,049.22) (35,553,049.22) 690,000.00 62,765,095.32 193,864,303.33 - 257,319,398.65	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability		- 1,775,819,568.39 (35,553,049.22) (35,765,095.32 (39,864,303.33 - (292,872,447.87) (35,553,049.22) (35,553,049.22) (35,765,095.32 (39,864,303.33 - (292,872,447.87) (292,872,447.87)	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Cash equivelent account = G		- 1,775,819,568.39 (35,553,049.22)	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in Other Cash		- 1,775,819,568.39 (35,553,049.22) (35,553,049.22) (35,553,049.22) (2,765,095.32 193,864,303.33 - 257,319,398.65 (292,872,447.87) (292,872,447.87) (271,518,596.42) (271,518,596.42) (271,518,596.42)	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2 32,720,180.9 - - -
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Cash equivelent account = G		- 1,775,819,568.39 (35,553,049.22)	192,235,436.2 30,007,637.1 59,694,568.1 69,813,049.8 - 159,515,255.2 32,720,180.9 - - -
180,800,000.00 1,276,000,000.00 389,000,000.00 13,000,000.00	Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in Other Cash		- 1,775,819,568.39 (35,553,049.22) (35,553,049.22) (35,553,049.22) (2,765,095.32 193,864,303.33 - 257,319,398.65 (292,872,447.87) (292,872,447.87) (271,518,596.42) (271,518,596.42) (271,518,596.42)	- 1,523,150,985.6 192,235,436.2 30,007,637.11 59,694,568.11 69,813,049.8 - 159,515,255.2 32,720,180.9 - - 32,720,180.9 263,235,534.9

STATEMENT NO. 2 WARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	Notes	YEAR 2020	YEAR 2019
ASSETS			
Current Assets			
Cash		-	-
Main Account		4,585,124.60	26,012,788.71
Project Account		46,474.85	
Revenue Account		27,337.81	
Others		-	
Total Recurrent Assets (A)		4,658,937.26	26,012,788.71
Non-Current Assets			
Total Investments (B)	<u>2</u>	48,914,981.81	48,914,981.81
	<u>3</u>		
Advances			
Retained Balance		-	41,319,954.03
Stabilization		530,741,331.77	530,741,331.77
Impersonal (Others)		-	7,800,162.00
Personal		-	158,617.61
Total Non-Current Assets (C)		530,741,331.77	580,020,065.41
Balance of Liabilities Over Assets (D)			
Total Assets (D= A+B+C+D)		584,315,250.84	654,947,835.93
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS	<u>3</u>		
Government		183,594,588.45	159,158,980.95
Others 1		199,833,139.04	199,833,139.04
Others 2		197,804,255.28	-
Total Deposits (E)		581,231,982.77	358,992,119.99
Balance of Assets Over Liabilities (F)		3,083,268.07	295,955,715.94
Total Liabilities (G= D+E+F)		584,315,250.84	654,947,835.93

STATEMENT NO. 3

WARAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)	Description	Notes	Actual 2020	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,267,546,721.34	Local Govt Share of Statutory Allocation		1,043,427,983.12	1,680,354,722.00		1,680,354,722.00	636,926,738.88
390,380,178.61	Local Govt Share of VAT		451,564,879.04	895,980,222.00		895,980,222.00	444,415,342.96
55,888,196.81	Other Federally Allocated Revenue	<u>1</u>	153,933,719.62	233,939,039.00		233,939,039.00	80,005,319.38
-	10% State Allocation		-	30,000,000.00		30,000,000.00	30,000,000.00
-	Other Capital Receipts		-	217,935,478.00		217,935,478.00	217,935,478.00
110,000.00	Tax Revenue		30,000.00	300,000.00		300,000.00	270,000.00
1,398,325.07	Non Tax Revenue		4,590,052.50	76,490,000.00		76,490,000.00	71,899,947.50
63,000.00	Investment Income		35,500.00	2,900,000.00		2,900,000.00	2,864,500.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	500,000.00		500,000.00	500,000.00
-	Domestic Loans/Borrowings		86,684,384.89	342,000,000.00		342,000,000.00	255,315,615.11
-	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
1,715,386,421.83	Total Revenue (A)		1,740,266,519.17	3,481,399,461.00	-	3,481,399,461.00	1,741,132,941.83
	LESS EXPENDITURE:						
595,460,368.63	Salaries & Wages		1,171,630,899.14	1,380,622,873.00		1,380,622,873.00	208,991,973.86
34,343,051.76	Social Benefits		40,909,090.80	133,710,963.00		133,710,963.00	92,801,872.20
253,864,332.15	Overhead Cost		444,982,921.35	803,665,720.00		803,665,720.00	358,682,798.65
639,483,233.07	Grants & Contributions		75,778,525.01	87,773,238.00		87,773,238.00	11,994,712.99
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.09	-	0	0	(42,518,132.09)
-	Transfer to other Fund		-	-	0	0	0.00
1,523,150,985.61	Total Expenditure (B)		1,775,819,568.39	2,405,772,794.00	-	2,405,772,794.00	629,953,225.61
192,235,436.22	Operating Balance: (A - B)		(35,553,049.22)	1,075,626,667.00	-	1,075,626,667.00	1,111,179,716.22
192,235,436.22	Transfer to Capital Development Fund		(35,553,049.22)				l

STATEMENT NO. 4 WARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

					1		
Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performance on Budget (%)
							-
38,492,753.53	Opening Balance 1/1/2020 Add: Revenue		26,012,788.71				
192,235,436.22	Transfer from Capital Development Fund		(35,553,049.22)				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
230,728,189.75	Total Revenue		(9,540,260.51)	-	-		0%
		1					-
	Less: Capital Expenditure						-
30,007,637.19	Fixed Assets Purchased		690,000.00	180,800,000.00	180,800,000.00		0%
59,694,568.18	Construction / Provision		62,765,095.32	1,276,000,000.00	1,276,000,000.00		5%
69,813,049.87	Rehabilitation / Repairs		193,864,303.33	389,000,000.00	389,000,000.00		50%
-	Preservation of the Environment		-	13,000,000.00	13,000,000.00		0%
159,515,255.24	Sub-total		257,319,398.65	1,858,800,000.00	1,858,800,000.00	-	14%
	[l				-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure- P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
159,515,255.24	Total Capital Expenditure for the year		257,319,398.65	1,858,800,000.00	1,858,800,000.00	-	14%
74 242 224 74					(4.050.000.000.000	0.00	-
71,212,934.51	Closing Balance		(266,859,659.16)	(1,858,800,000.00)	(1,858,800,000.00)	0.00	(0.14)

SCHEDULE OF INVESTMENTS WARAWA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGHN INVESTMENT AUTHORITY	36,150,465.12
2	UNITY BANK	1,150,389.00
3	URBAN DEVELOPMENT BANK	500,000.00
4	JAIZ BANK PLC	715,908.00
5	DALA BUILDING SOCIETY	2,300,000.00
6	LAFARGE WAPCO	7,987,492.01
7	FEDELITY BANK	110,727.68
	TOTAL INVESTMENTS	48,914,981.81

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

WUDIL LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS). The compliance which include Note to the accounts.

In addition the GPFS are in compliance with the provision of Finance (Control and Management) Act 1958, now CAP 144 (LFN 1990), the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE: mm TREASURER Wucht LOCAL GOVERNMENT COUNCIL, KANO STATE.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2020.

Best Regard,

SIGNATURE:

TREASURER, WUDIL LOCAL GOVERNMENT COUNCIL, KANO STATE

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS ON THE FINANCIAL STATEMENTS OF WUDIL LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

I have examined the Financial Statementstogether with the Schedules as prepared and submitted by Wudil Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended. The examination of the said records was done in accordance with approved Auditing Standards and have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government. However other information that will give insight in the financial transactions that were conducted on behalf of the Local Government from joint account were not made available to us by the Ministry of Finance.

In my opinion, and subject to the disclosures, observations and comments in this Reportbased on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Wudil Local Government Council as at 31st December, 2020.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO STATE

Ahmad Tijiani Abdullahi CNA AUDITOR GENERAL

2022 1443 AH

STATEMENT NO. 1 WUDIL LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

	FLOW STATEMENT FOR THE TEAR EN		DECEIVIDER, Z	020
ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2020	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2020	YEAR 2019
(=N=)	RECEIPTS		(=N=)	(=N=)
2,513,834,956.00	Local Govt Share of Statutory Allocation		1,226,926,059.12	1,490,458,497.19
841,242,763.00	Local Govt Share of VAT		506,998,135.85	438,143,278.18
200,000,000.00	Other Federally Allocated Revenue	<u>1</u>	178,653,182.06	65,716,739.35
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
4,500,000.00	Tax Revenue		740,000.00	-
30,240,000.00	Non Tax Revenue		3,155,461.28	4,334,963.19
42,700,000.00	Investment Income		5,621,500.00	11,133,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
5,000,000.00	Aids & Grants		5,000,000.00	-
342,000,000.00	Domestic Loans/Borrowings		115,718,765.04	-
-	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		-	-
4,048,817,719.00	Total Receipts from Operating Activities (A)		2,042,813,103.35	2,009,786,477.91
	PAYMENTS:			
1,517,158,404.27	Salaries & Wages		1,575,928,630.03	1,271,975,061.17
50,000,000.00	Social Benefits		40,909,090.80	54,346,964.44
499,150,000.00	Overhead Cost		234,168,942.04	264,490,723.91
125,771,736.00	Grants & Contributions		99,372,442.78	61,234,567.80
-	Subsidies General		-	-
-	Domestic Interest/Discount		42,518,132.08	-
-	Transfer to other Fund		-	-
2,192,080,140.27	Total Outflow from Operating Activities (B)		1,992,897,237.73	1,652,047,317.32
	Net Cashflow From Operating Activities C = (A-B)		49,915,865.62	357,739,160.59
			43,513,003102	337,733,100.03
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
85,000,000.00	Fixed Assets Purchased		4,994,800.00	33,839,700.00
1,503,708,228.00	Construction / Provision		218,908,159.16	57,826,088.83
316,000,000.00	Rehabilitation / Repairs		118,750,462.31	43,630,180.13
81,000,000.00	Preservation of the Environment		17,113,544.00	6,792,320.30
1,985,708,228.00	Total Capital Expenditure = D		359,766,965.47	142,088,289.26
			1	
	Net Cash Flow from Investing Activities E = (C-D)		(309,851,099.85)	215,650,871.33
	1			
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS	<u>):</u>		
	Increase/decrease in other Cash Assets		(294,080,241.14)	
	Increase/decrease in other Liability			
	Total Movement in other cash equivelent account =	G	(294,080,241.14)	-
	Total Movement in other cash equivelent account = (Total Expenditure from Financing Activities = (F+G)	G	(294,080,241.14)	-
	Total Movement in other cash equivelent account =	G		215,650,871.33
	Total Movement in other cash equivelent account = (Total Expenditure from Financing Activities = (F+G) Net Cash Flow from all Activities G = (E-F-G)	G	(294,080,241.14) (15,770,858.71)	
	Total Movement in other cash equivelent account = (Total Expenditure from Financing Activities = (F+G)	G	(294,080,241.14)	- 215,650,871.33 999,140,400.17 1,214,791,271.50

STATEMENT NO. 2 WUDIL LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

ASSETS Current Assets Cash -			L ₁	
Current Assets	Description	Notes	YEAR 2020	YEAR 2019
Cash . . Main Account 7,751,087.65 23,870,320.74 Project Account 8,363.05 8,363.05 Revenue Account 408,372.98 59,998.60 Others - 408,372.98 59,998.60 Others -	ASSETS			
Main Account 7,751,087.55 23,870,320.74 Project Account 8,363.05 8,363.05 Revenue Account 408,372.98 59,998.60 Others 408,372.98 59,998.60 Total Recurrent Assets (A) 8,167,823.68 23,938,682.39 Non-Current Assets	Current Assets			
Project Account 8,363.05 8,363.05 Revenue Account 408,372.98 59,998.60 Others 8,167,823.68 23,938,682.39 Total Recurrent Assets (A) 8,167,823.68 23,938,682.39 Non-Current Assets	Cash		-	-
Revenue Account 408,372.98 59,998.60 Others 408,372.98 59,998.60 Total Recurrent Assets (A) 8,167,823.68 23,938,682.39 Non-Current Assets	Main Account		7,751,087.65	23,870,320.74
Others Interface I	Project Account		8,363.05	8,363.05
Total Recurrent Assets (A)Interface8,167,823.6823,938,682.39Non-Current AssetsInterfaceInterfac	Revenue Account		408,372.98	59,998.60
Non-Current Assets Image: Control of	Others			
Total Investments (B) 2 46,252,484.46 46,252,484.46 Advances 3 Advances 300,267,893.71 592,166,306.63 Stabilization 587,255,473.45 587,255,473.45 Impersonal (Others) - 2,631,629.10 Personal - 2,320,141.87 Total Non-Current Assets (C) 896,523,367.16 1,184,373,551.05 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 950,943,675.30 1,254,564,717.90 LIABILITIES - - - Bank Overdraft - - - Others - - - DEPOSITS 3 - - Government 37,581,963.40 31,659,982.37 Others 1 3,7581,963.40 31,659,982.37 Others 2 - - - Total Deposits (E) 46,003,503.65 39,773,446.40 Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50	Total Recurrent Assets (A)		8,167,823.68	23,938,682.39
Total Investments (B) 2 46,252,484.46 46,252,484.46 Advances 3 Advances 300,267,893.71 592,166,306.63 Stabilization 587,255,473.45 587,255,473.45 Impersonal (Others) - 2,631,629.10 Personal - 2,320,141.87 Total Non-Current Assets (C) 896,523,367.16 1,184,373,551.05 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 950,943,675.30 1,254,564,717.90 LIABILITIES - - - Bank Overdraft - - - Others - - - DEPOSITS 3 - - Government 37,581,963.40 31,659,982.37 Others 1 3,7581,963.40 31,659,982.37 Others 2 - - - Total Deposits (E) 46,003,503.65 39,773,446.40 Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50	Non-Current Assets			
3 3 Advances		2	46 252 484 46	46 252 484 46
Advances Advances Retained Balance 309,267,893.71 592,166,306.63 Stabilization 587,255,473.45 587,255,473.45 Impersonal (Others) - 2,631,629.10 Personal - 2,320,141.87 Total Non-Current Assets (C) 896,523,367.16 1,184,373,551.05 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 950,943,675.30 1,254,564,717.90 ILABILITIES Short Term Loans - - Bank Overdraft - - - Others - - - - Total Liabilities (D) - - - - - DEPOSITS 3 - <td></td> <td></td> <td>-0,232,404.40</td> <td>-0,232,-00</td>			-0,232,404.40	-0,232,-00
Retained Balance 309,267,893.71 592,166,306.63 Stabilization 587,255,473.45 587,255,473.45 Impersonal (Others) - 2,631,629.10 Personal - 2,320,141.87 Total Non-Current Assets (C) 896,523,367.16 1,184,373,551.05 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 950,943,675.30 1,254,564,717.90 LIABILITIES - - - Short Term Loans - - - Bank Overdraft - - - Others - - - Total Liabilities (D) - - - Others - - - Government 31,659,982.37 - - Others 1 31,659,982.37 31,659,982.37 - Others 2 - - - - Government 37,581,963.40 31,659,982.37 - - - Total Deposits (E) - <td< td=""><td>- Advances</td><td><u> </u></td><td></td><td></td></td<>	- Advances	<u> </u>		
Stabilization 587,255,473.45 587,255,473.45 Impersonal (Others) 2,631,629.10 2,320,141.87 Personal 2,320,141.87 2,320,141.87 Total Non-Current Assets (C) 896,523,367.16 1,184,373,551.05 Balance of Liabilities Over Assets (D) 950,943,675.30 1,254,564,717.90 Total Assets (D= A+B+C+D) 950,943,675.30 1,254,564,717.90 LIABILITIES 950,943,675.30 1,254,564,717.90 Bank Overdraft 0 0 Others 1 1 Total Liabilities (D) - - Total Liabilities (D) - - Government 37,581,963.40 31,659,982.37 Others 1 8,421,540.25 8,113,464.03 Others 2 - - Total Deposits (E) 46,003,503.65 39,773,446.40 Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50			309.267.893.71	592.166.306.63
Impersonal (Others) - 2,631,629.10 Personal - 2,320,141.87 Total Non-Current Assets (C) 896,523,367.16 1,184,373,551.05 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 950,943,675.30 1,254,564,717.90 LIABILITIES - - - Short Term Loans - - - Bank Overdraft - - - Others - - - Total Liabilities (D) - - - DEPOSITS 3 - - Government 37,581,963.40 31,659,982.37 Others 1 8,421,540.25 8,113,464.03 Others 2 - - Total Deposits (E) 46,003,503.65 39,773,446.40 Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50				
Personal				
Total Non-Current Assets (C)896,523,367.161,184,373,551.05Balance of Liabilities Over Assets (D)Total Assets (D= A+B+C+D)950,943,675.301,254,564,717.90LIABILITIESShort Term LoansBank OverdraftOthersTotal Liabilities (D)Total Liabilities (D)DEPOSITS3Government37,581,963.4031,659,982.37Others 18,421,540.258,113,464.03Others 2 </td <td></td> <td></td> <td>_</td> <td></td>			_	
Balance of Liabilities Over Assets (D) Image: Constraint of the set of	Total Non-Current Assets (C)		896,523,367.16	1,184,373,551.05
Total Assets (D= A+B+C+D)950,943,675.301,254,564,717.90LIABILITIESShort Term LoansBank OverdraftOthersTotal Liabilities (D)Total Liabilities (D)Image: DEPOSITSGovernmentGovernmentOthers 1Others 2Others 2Total Liabilities (E)Image: Deposits (E)Balance of Assets Over Liabilities (F)Image: Deposite (F)	Balance of Liabilities Over Assets (D)			
Short Term Loans Bank Overdraft Image: Constraint of the second se	ře do na stali na st		950,943,675.30	1,254,564,717.90
Short Term Loans Bank Overdraft Image: Constraint of the second se				
Bank Overdraft Image: Constraint of the series	LIABILITIES			
Others Image: Constraint of the sector of the	Short Term Loans			
Total Liabilities (D) - DEPOSITS 3 Government 37,581,963.40 Others 1 8,421,540.25 Others 2 - Total Deposits (E) 46,003,503.65 Balance of Assets Over Liabilities (F) 904,940,171.65	Bank Overdraft			
DEPOSITS 3 Government 37,581,963.40 31,659,982.37 Others 1 8,421,540.25 8,113,464.03 Others 2 - - Total Deposits (E) 46,003,503.65 39,773,446.40 Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50	Others			
Government 37,581,963.40 31,659,982.37 Others 1 8,421,540.25 8,113,464.03 Others 2 - - Total Deposits (E) 46,003,503.65 39,773,446.40 Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50	Total Liabilities (D)		-	-
Government 37,581,963.40 31,659,982.37 Others 1 8,421,540.25 8,113,464.03 Others 2 - - Total Deposits (E) 46,003,503.65 39,773,446.40 Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50				
Others 1 8,421,540.25 8,113,464.03 Others 2 - - Total Deposits (E) 46,003,503.65 39,773,446.40 Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50	DEPOSITS	<u>3</u>		
Others 2 - Total Deposits (E) 46,003,503.65 39,773,446.40 Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50	Government		37,581,963.40	31,659,982.37
Total Deposits (E) 46,003,503.65 39,773,446.40 Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50	Others 1		8,421,540.25	8,113,464.03
Balance of Assets Over Liabilities (F) 904,940,171.65 1,214,791,271.50	Others 2		-	-
	Total Deposits (E)		46,003,503.65	39,773,446.40
Total Liabilities (G= D+E+F) 950,943,675.30 1,254,564,717.90	Balance of Assets Over Liabilities (F)		904,940,171.65	1,214,791,271.50
	Total Liabilities (G= D+E+F)		950,943,675.30	1,254,564,717.90

STATEMENT NO. 3 WUDIL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

Previous Year Actual 2019 (=N=)	Description	Note s	Actual 2020	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
1,490,458,497.19	REVENUE: Local Govt Share of Statutory Allocation		1,226,926,059.12	2,513,834,956.00		2,513,834,956.00	1,286,908,896.88
438,143,278.18	Local Govt Share of VAT		506,998,135.85	841,242,763.00		841,242,763.00	334,244,627.15
65,716,739.35	Other Federally Allocated Revenue	<u>1</u>	178,653,182.06	200,000,000.00		200,000,000.00	21,346,817.94
-	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
-	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue		740,000.00	4,500,000.00		4,500,000.00	3,760,000.00
4,334,963.19	Non Tax Revenue		3,155,461.28	30,240,000.00		30,240,000.00	27,084,538.72
11,133,000.00	Investment Income		5,621,500.00	42,700,000.00		42,700,000.00	37,078,500.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement		-	-		-	0.00
-	Aids & Grants		5,000,000.00	5,000,000.00		5,000,000.00	0.00
-	Domestic Loans/Borrowings		115,718,765.04	342,000,000.00		342,000,000.00	226,281,234.96
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	300,000.00		300,000.00	300,000.00
2,009,786,477.91	Total Revenue (A)		2,042,813,103.35	4,048,817,719.00	-	4,048,817,719.00	2,006,004,615.65
	LESS EXPENDITURE:						
1,271,975,061.17	Salaries & Wages		1,575,928,630.03	1,517,158,404.27		1,517,158,404.27	(58,770,225.76)
54,346,964.44	Social Benefits		40,909,090.80	50,000,000.00		50,000,000.00	9,090,909.20
264,490,723.91	Overhead Cost		234,168,942.04	499,150,000.00		499,150,000.00	264,981,057.96
61,234,567.80	Grants & Contributions		99,372,442.78	125,771,736.00		125,771,736.00	26,399,293.22
-	Subsidies General			-	0	0	0.00
-	Domestic Interest/Discount		42,518,132.08	-	0	0	(42,518,132.08)
-	Transfer to other Fund		-	-	0	0	0.00
1,652,047,317.32	Total Expenditure (B)		1,992,897,237.73	2,192,080,140.27	-	2,192,080,140.27	199,182,902.54
357,739,160.59	Operating Balance: (A - B)		49,915,865.62	1,856,737,578.73	-	1,856,737,578.73	1,806,821,713.11
357,739,160.59	Transfer to Capítal Development Fund		49,915,865.62				l

STATEMENT NO. 4 WUDIL LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

			-				
Previous Year Actual 2019 (=N=)		NOTES	Actual 2020	Final Budget 2020	Original Budget	Supplement ary Budget 2020	Performance on Budget (%)
(190,397,345.67)	Opening Balance 1/1/2020 Add: Revenue		23,938,682.39				-
357,739,160.59	Transfer from Capital Development Fund		49,915,865.62				0%
0	Infrastructural Development Loan		0	-	C	0	0%
0	Commercial Agriculture Credit Scheme		0	-	C	0 0	0%
0	Small And Medium Scale Enterprises Loan		0	-	C	0	0%
0	Aids & Grants		0	-	C	0	0%
167,341,814.92	Total Revenue		73,854,548.01	-			0%
	Less: Capital Expenditure						-
33,839,700.00	Fixed Assets Purchased		4,994,800.00	85,000,000.00	85,000,000.00)	6%
57,826,088.83	Construction / Provision		218,908,159.16	1,503,708,228.00	1,503,708,228.00		15%
43,630,180.13	Rehabilitation / Repairs		118,750,462.31	316,000,000.00	316,000,000.00		38%
6,792,320.30	Preservation of the Environment		17,113,544.00	81,000,000.00	81,000,000.00)	0%
142,088,289.26	Sub-total		359,766,965.47	1,985,708,228.00	1,985,708,228.00	-	18%
							-
	Capital Expenditure from Aids & Grants		0	-	C	0	0%
	Repayment of Borrowings/Sure- P		0	-	C	0	0%
-	Sub-total		-	-	<u>.</u>		0%
		1	[1	-
142,088,289.26	Total Capital Expenditure for the year		359,766,965.47	1,985,708,228.00	1,985,708,228.00	-	18%
							-

25 252 525 66	Closing Palanco	(JOE 012 117 1C)	11 005 700 220 001	(1 OC 700 220 00)	0.00	(0 10)
23.233.323.00	Closing Balance	1203.312.417.40	11.302./00.220.001	(1,985,708,228.00)	0.00	(0.18)

SCHEDULE OF INVESTMENTS WUDIL LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2020

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,150,389.00
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK	715,908.00
4	DALA BUILDING SOCIETY	2,300,000.00
5	LAFARGE WAPCO	5,324,994.66
6	FIDELITY BANK	110,727.68
7	NIGERIAN SOVEREIGN FUND	36,150,465.12
	TOTAL INVESTMENTS	46,252,484.46

NOTES TO THE ACCOUNTS

NOTE :

1. ACCOUNTING POLICIES

The following is a summary of the significant Accounting policies adopted by the Local Government in the preparation of these accounts.

Basis of Preparation

The Accounts were prepared on cash basis and as such transactions are only recorded when monies are received and paid within the period under reference in respective of whether or not receipts and payments are for goods supplied or services rendered during that period. In addition no differentiation was made whether the receipts and payments were in relation to recurrent or capital expenditure or revenue.

2. SURPLUSES AND DEFICIT

This is the difference between cash received and disbursed during the period. This is clearly given in statement No.3 - (Cash flow Statement) under the caption of <u>Net Cash</u> <u>Flow from Operation Activities (a-b).</u>

3. ASSETS & LIABILITIES STATEMENT

This Statement is akin to the Balance Sheet of Local Government. Its end result given under the title of <u>Balance of Assets over Liabilities</u> indicates the situation whereby if the Assets figure is in excess of liabilities then the Local Government has resources with which it can finance future expenditure. Where the figure is negative this indicates that the Liabilities are in excess of Assets and as such that much amount is required to settle the debts incurred in the execution of the budget.

4. LIQUID ASSETS

Cash and Bank Balance: - These balances refer to cash in hand, in transit and balances with banks.

5. INVESTMENTS

This represents investments made by the Local Government in quoted and unquoted stocks, and other commercial ventures.

6. ADVANCES & DEPOSITS

These represent the Debtors and Creditors of the Local Government; in other words, those that are owing the Local Government and those the L.G have to pay the stated amount.

