



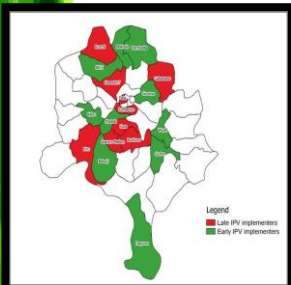
GOVERNMENT OF KANO STATE OF NIGERIA

CONSOLIDATED FINANCIAL STATEMENTS

OF THE

44 LOCAL GOVERNMENT COUNCILS

FOR THE YEAR 2022



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





ALH. AHMAD TIJJANI ABDULLAHI
AUDITOR GENERAL FOR LOCAL GOVERNMENTS



KANO STATE HOUSE OF ASSEMBLY.

SECRET REGISTRY

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

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In Case of Reply Quote Ref No:
ALG/ADM/S/R.2/VOL.VII/18

12th December, 2023
28th Jumada-Awwal, 1445

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, 2022**

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 2022.

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, 2022

		STATUTORY ALLOCATION	VALUE ADDED TAX	EXCESS CRUDE OIL	TOTAL	STATE I.G.R	
SN	LOCAL GOVT	JANUARY – DECEMBER	JANUARY-DECEMBER	JANUARY - DECEMBER	ALLOCATIONS RECEIVED	JANUARY - DECEMBER	TOTAL
1	Ajingi	1,272,172,754.37	907,955,825.31	186,130,002.46	2,366,258,582.14	25,909,090.90	2,392,167,673.04
2	Albasu	1,303,039,233.69	935,502,831.72	190,916,347.87	2,429,458,413.27	25,909,090.90	2,455,367,504.17
3	Bagwai	1,188,115,062.18	888,537,387.36	175,918,333.93	2,252,570,783.47	25,909,090.90	2,278,479,874.37
4	Bebeji	1,288,940,586.44	933,277,193.21	189,255,948.97	2,411,473,728.62	25,909,090.90	2,437,382,819.52
5	Bichi	1,562,238,421.60	1,085,047,163.55	226,957,329.86	2,874,242,915.01	25,909,090.90	2,900,152,005.91
6	Bunkure	1,244,643,035.42	902,372,809.41	182,825,015.22	2,329,840,860.05	25,909,090.90	2,355,749,950.95
7	Dala	2,008,989,238.38	1,328,728,780.25	288,362,530.02	3,626,080,548.65	25,909,090.90	3,651,989,639.55
8	Danbatta	1,368,756,083.35	966,144,060.43	199,684,802.60	2,534,584,946.38	25,909,090.90	2,560,494,037.28
9	Dawakin Kudu	1,471,359,658.22	996,107,621.78	212,467,365.24	2,679,934,645.24	25,909,090.90	2,705,843,736.14
10	Dawakin Tofa	1,481,664,644.41	1,034,782,820.70	215,561,965.86	2,732,009,430.97	25,909,090.90	2,757,918,521.87
11	Dogua	1,373,298,350.96	868,472,241.46	195,224,456.71	2,436,995,049.12	25,909,090.90	2,462,904,140.02
12	Fagge	1,345,398,299.25	950,423,553.53	196,323,018.04	2,492,144,870.82	25,909,090.90	2,518,053,961.72
13	Gabasawa	1,405,751,005.85	971,453,601.44	204,014,761.56	2,581,219,368.84	25,909,090.90	2,607,128,459.74
14	Garko	1,253,936,205.34	887,940,558.49	183,112,251.86	2,324,989,015.69	25,909,090.90	2,350,898,106.59
15	Garun Mallam	1,247,392,862.92	808,811,713.80	178,376,644.54	2,234,581,221.25	25,909,090.90	2,260,490,312.15
16	Gaya	1,348,145,861.87	954,186,843.36	196,815,643.13	2,499,148,348.36	25,909,090.90	2,525,057,439.26
17	Gezawa	1,539,489,117.41	1,093,595,404.17	224,894,474.78	2,857,978,996.36	25,909,090.90	2,883,888,087.26
18	Gwale	1,850,884,152.87	1,231,175,639.07	266,056,800.11	3,348,116,592.05	25,909,090.90	3,374,025,682.95
19	Gwarzo	1,272,528,577.62	924,897,509.45	187,029,200.08	2,384,455,287.15	25,909,090.90	2,410,364,378.05
20	Kabo	1,226,166,037.03	873,024,996.58	179,307,052.49	2,278,498,086.10	25,909,090.90	2,304,407,177.00
21	Kano Municipal	1,786,536,585.84	1,237,137,047.92	259,296,979.39	3,282,970,613.15	25,909,090.90	3,308,879,704.05
22	Karaye	1,189,009,508.45	851,661,274.89	174,144,271.60	2,214,815,054.95	25,909,090.90	2,240,724,145.85
23	Kibiya	1,199,954,158.40	843,627,304.68	174,937,613.25	2,218,519,076.33	25,909,090.90	2,244,428,167.23
24	Kiru	1,548,085,244.53	1,063,860,598.56	224,328,283.17	2,836,274,126.25	25,909,090.90	2,862,183,217.15
25	Kumbotso	1,581,799,852.75	1,117,520,158.11	230,752,983.06	2,930,072,993.92	25,909,090.90	2,955,982,084.82
26	Kunchi	1,212,955,487.15	799,393,169.40	174,118,772.20	2,186,467,428.75	25,909,090.90	2,212,376,519.65
27	Kura	1,187,888,182.35	857,154,852.47	174,300,113.87	2,219,343,148.68	25,909,090.90	2,245,252,239.58
28	Madobi	1,188,963,485.44	843,432,948.30	173,721,460.98	2,206,117,894.73	25,909,090.90	2,232,026,985.63
29	Makoda	1,409,119,040.32	990,964,917.66	205,375,027.82	2,605,458,985.81	25,909,090.90	2,631,368,076.71
30	Minjibir	1,420,142,547.15	976,164,593.60	205,833,490.72	2,602,140,631.47	25,909,090.90	2,628,049,722.37
31	Nassarawa	2,455,388,828.33	1,634,697,315.65	352,891,542.62	4,442,977,686.60	25,909,090.90	4,468,886,777.50
32	Rano	1,229,850,048.64	858,596,185.59	178,978,828.93	2,267,425,063.16	25,909,090.90	2,293,334,154.06
33	Rimin – Gado	1,217,146,986.79	788,681,209.12	174,034,955.89	2,179,863,151.80	25,909,090.90	2,205,772,242.70
34	Rogo	1,456,955,769.80	1,000,154,706.32	211,091,936.14	2,668,202,412.26	25,909,090.90	2,694,111,503.16
35	Shanono	1,202,128,940.10	850,285,300.55	175,514,339.35	2,227,928,580.00	25,909,090.90	2,253,837,670.90
36	Sumaila	1,521,513,928.41	1,044,734,555.16	220,440,894.35	2,786,689,377.92	25,909,090.90	2,812,598,468.82
37	Takai	1,336,133,146.28	957,157,227.98	195,647,992.92	2,488,938,367.18	25,909,090.90	2,514,847,458.08
38	Tarauni	1,389,382,905.53	989,189,910.75	203,118,763.73	2,581,691,580.00	25,909,090.90	2,607,600,670.90
39	Tofa	1,093,796,585.21	776,545,115.39	159,880,435.18	2,030,222,135.78	25,909,090.90	2,056,131,226.68
40	Tsanyawa	1,205,949,579.16	879,650,313.05	177,424,562.19	2,263,024,454.40	25,909,090.90	2,288,933,545.30
41	Tudun Wada	1,486,978,659.37	1,007,034,578.05	214,736,404.58	2,708,749,642.00	25,909,090.90	2,734,658,732.90
42	Ungogo	1,738,533,348.66	1,244,243,955.42	254,389,193.51	3,237,166,497.59	25,909,090.90	3,263,075,588.49
43	Warawa	1,134,570,291.07	829,955,279.60	167,067,246.45	2,131,592,817.12	25,909,090.90	2,157,501,908.02
44	Wudil	1,334,096,725.99	926,964,910.91	193,891,594.59	2,454,953,231.49	25,909,090.90	2,480,862,322.39
TOTAL		61,579,789,024.92	42,911,245,984.18	8,955,151,631.81	113,446,186,640.91	1,139,999,999.60	114,586,186,640.51

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AJINGI LOCAL GOVERNMENT COUNCIL



AJINGI LOCAL GOVERNMENT COUNCIL KANO STATE OF NIGERIA

CABLE & TELEPHONE
Local Govt. Secretariat,
Ajingi

In case of Reply Please Quote

No.....

P.M.B. _____
Kano.

Date: _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
AJINGI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
AJINGI LOCAL GOVT. COUNCIL
KANO STATE



AJINGI LOCAL GOVERNMENT COUNCIL

KANO STATE OF NIGERIA

CABLE & TELEPHONE
Local Govt. Secretariat,
Ajingi

In case of Reply Please Quote

P.M.B. _____
Kano.

No.....

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN
AJINGI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
AJINGI LOCAL GOVT. COUNCIL
KANO STATE



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

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3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF AJINGI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
AJINGI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,095,334,368.78	Local Govt Share of Statutory Allocation		1,272,172,754.37	1,065,219,015.06
814,008,004.11	Local Govt Share of VAT		907,955,825.31	767,307,998.14
630,000,000.00	Other Federally Allocated Revenue	<u>1</u>	186,130,002.46	70,300,716.94
75,395,560.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
1,000,000.00	Tax Revenue	<u>2</u>	-	-
89,180,000.00	Non Tax Revenue	<u>3</u>	2,712,796.44	2,439,348.47
5,250,000.00	Investment Income		1,471,142.00	1,598,765.00
-	Interest Earned		-	-
-	Refund and Re-imburement	<u>4</u>	-	-
110,000,000.00	Aids & Grants		-	5,000,000.00
341,000,000.00	Domestic Loans/Borrowings		16,111,268.99	115,471,178.60
1,500,000.00	Extraordinary Items		300,000.00	-
-	Prepayments/Arrears of Revenue		-	-
4,162,667,932.89	Total Receipts from Operating Activities (A)		2,412,762,880.47	2,027,337,022.21
	PAYMENTS:			
1,112,065,435.54	Salaries & Wages	<u>5</u>	1,036,183,159.11	974,539,150.52
51,455,000.00	Social Benefits	<u>6</u>	48,666,363.01	24,488,636.23
546,386,363.00	Overhead Cost	<u>7</u>	373,239,934.49	314,011,629.28
76,900,000.00	Grants & Contributions		75,145,277.75	56,252,381.15
-	Subsidies General		-	-
-	Domestic Interest/Discount	<u>8</u>	-	9,851,420.40
-	Transfer to other Fund		-	-
1,786,806,798.54	Total Outflow from Operating Activities (B)		1,533,234,734.36	1,379,143,217.58
	Net Cashflow From Operating Activities C = (A-B)		879,528,146.11	648,193,804.63
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
210,000,000.00	Fixed Assets Procured		128,262,679.14	82,593,831.93
940,895,500.00	Construction / Provision		265,803,098.42	125,194,754.04
167,000,000.00	Rehabilitation / Repairs		40,114,219.19	72,893,090.45
184,000,000.00	Preservation of the Environment	<u>9</u>	1,971,786.83	32,423,117.03
-	Other Capital Project		-	-
353,672,622.00	Liabilities / Equities		98,545,081.81	-
1,855,568,122.00	Total Capital Expenditure = D		534,696,865.39	313,104,793.45
	Net Cash Flow from Investing Activities E = (C-D)		344,831,280.72	335,089,011.18
	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		291,495,747.34	359,304,551.28
	Increase/decrease in other Liability		11,598,673.02	9,670,761.92
	Total Movement in other cash equivelent account = G		279,897,074.32	349,633,789.36
	Total Expenditure from Financing Activities = F		279,897,074.32	349,633,789.36
	Net Cash Flow from all Activities G = (E-F)		64,934,206.40	(14,544,778.18)
	Cash & Its Equivalent as at 1/1/2022 = H		1,421,943.68	15,966,721.86
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		66,356,150.08	1,421,943.68

STATEMENT NO. 2

AJINGI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		0.00	
Main Account		42,822,102.92	790,167.94
Project Account		-	-
Revenue Account		23,531,570.41	628,864.69
Others		2,476.75	2,911.05
Total Recurrent Assets (A)	10	66,356,150.08	1,421,943.68
Non-Current Assets			
Total Investments (B)	11	3,163,373.44	3,163,373.44
Advances			
Retained Balance	12	3,053,255,412.76	2,761,759,665.42
Stabilization		630,433,770.01	630,433,770.01
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		3,683,689,182.77	3,392,193,435.43
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		3,753,208,706.29	3,396,778,752.55
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		195,006,875.03	182,752,531.20
Others 1		8,846,636.60	9,502,307.41
Others 2		-	-
Total Deposits (E)		203,853,511.63	192,254,838.61
<i>Balance of Assets Over Liabilities (F)</i>		3,549,355,194.66	3,204,523,913.94
Total Liabilities (G= D+E+F)		3,753,208,706.29	3,396,778,752.55

STATEMENT NO. 3

AJINGI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,065,219,015.06	Local Govt Share of Statutory Allocation		1,272,172,754.37	2,095,334,368.78		2,095,334,368.78	823,161,614.41
767,307,998.14	Local Govt Share of VAT		907,955,825.31	814,008,004.11		814,008,004.11	(93,947,821.20)
70,300,716.94	Other Federally Allocated Revenue	1	186,130,002.46	630,000,000.00		630,000,000.00	443,869,997.54
-	10% State Allocation		25,909,090.90	75,395,560.00		75,395,560.00	49,486,469.10
-	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue	2	-	1,000,000.00		1,000,000.00	1,000,000.00
2,439,348.47	Non Tax Revenue	3	2,712,796.44	89,180,000.00		89,180,000.00	86,467,203.56
1,598,765.00	Investment Income		1,471,142.00	5,250,000.00		5,250,000.00	3,778,858.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursment	4	-	-		-	0.00
5,000,000.00	Aids & Grants		-	110,000,000.00		110,000,000.00	110,000,000.00
115,471,178.60	Domestic Loans/Borrowings		16,111,268.99	341,000,000.00		341,000,000.00	324,888,731.01
-	Extraordinary Items		300,000.00	1,500,000.00		1,500,000.00	1,200,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,027,337,022.21	Total Revenue (A)		2,412,762,880.47	4,162,667,932.89	-	4,162,667,932.89	1,749,905,052.42
	LESS EXPENDITURE:						
974,539,150.52	Salaries & Wages	5	1,036,183,159.11	1,112,065,435.54		1,112,065,435.54	75,882,276.43
24,488,636.23	Social Benefits	6	48,666,363.01	51,455,000.00		51,455,000.00	2,788,636.99
314,011,629.28	Overhead Cost	7	373,239,934.49	546,386,363.00		546,386,363.00	173,146,428.51
56,252,381.15	Grants & Contributions		75,145,277.75	76,900,000.00		76,900,000.00	1,754,722.25
-	Subsidies General		-	-	0.00	0.00	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0.00	0.00	0.00
-	Transfer to other Fund		-	-	0.00	0.00	0.00
1,379,143,217.58	Total Expenditure (B)		1,533,234,734.36	1,786,806,798.54	0.00	1,786,806,798.54	253,572,064.18
648,193,804.63	Operating Balance: (A - B)		879,528,146.11	2,375,861,134.35	0.00	2,375,861,134.35	1,496,332,988.24
648,193,804.63	Transfer to Capital Development Fund		879,528,146.11				

STATEMENT NO. 4

AJINGI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplem entary Budget 2022	Performa nce on Budget (%)
15,966,721.86	Opening Balance 1/1/2022		1,421,943.68				-
	Add: Revenue						-
648,193,804.63	Transfer from Capital Development Fund		879,528,146.11				0%
0.00	Infrastructural Development Loan		0.00	0.00	0.00	0.00	0%
0.00	Commercial Agriculture Credit Scheme		0.00	0.00	0.00	0.00	0%
0.00	Small And Medium Scale Enterprises Loan		0.00	0.00	0.00	0.00	0%
0.00	Aids & Grants		0.00	0.00	0.00	0.00	0%
664,160,526.49	Total Revenue		880,950,089.79	0.00	0.00	0.00	0%
							-
	Less: Capital Expenditure						-
82,593,831.93	Fixed Assets Procured	9	128,262,679.14	210,000,000.00	210,000,000.00		61%
125,194,754.04	Construction / Provision		265,803,098.42	940,895,500.00	940,895,500.00		28%
72,893,090.45	Rehabilitation / Repairs		40,114,219.19	167,000,000.00	167,000,000.00		24%
32,423,117.03	Preservation of the Environment		1,971,786.83	184,000,000.00	184,000,000.00		1%
0.00	Other Capital Project		0.00	0.00	0.00		
0.00	Liabilities / Equities		98,545,081.81	353,672,622.00	353,672,622.00		28%
313,104,793.45	Sub-total			534,696,865.39	1,855,568,122.00	1,855,568,122.00	
							-
	Capital Expenditure from Aids & Grants		0.00	0.00	0.00	0.00	0%
0.00	Repayment of Borrowings/Sure-P		0.00	0.00	0.00	0.00	0%
0.00	Sub-total		0.00	0.00	0.00	0.00	0%
							-
313,104,793.45	Total Capital Expenditure for the year		534,696,865.39	1,855,568,122.00	1,855,568,122.00	0.00	29%
							-
351,055,733.04	Closing Balance		346,253,224.40	(1,855,568,122.00)	(1,855,568,122.00)	0.00	(0.29)

SCHEDULE OF INVESTMENTS
AJINGI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,744.90
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,163,373.44



ALBASU LOCAL GOVERNMENT COUNCIL



ALBASU LOCAL GOVERNMENT KANO STATE

P.M.B 3021, Kano-Nigeria
Email: albasu.g.a@yahoo.com

In case of reply please quote

Ref. No. ABLS/ABN/AN/114/17

Date: 7/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

F.O.R. [Signature]

CHAIRMAN

ALBASU LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

[Signature]

TREASURER

ALBASU LOCAL GOVT. COUNCIL
KANO STATE



ALBASU LOCAL GOVERNMENT KANO STATE

P.M.B 3021, Kano-Nigeria
Email: albasu.g.a@yahoo.com

In case of reply please quote

Ref. No. ABLS/ASM/FIN/1/V/18

Date: 7/12/2018

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
ALBASU LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
ALBASU LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF ALBASU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

12th December, 2023
28th Jumadah-Awwal, 1445 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1
ALBASU LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS:		(=N=)	(=N=)
2,829,669,588.94	Local Govt Share of Statutory Allocation		1,303,039,233.69	1,094,899,238.44
1,075,417,721.54	Local Govt Share of VAT		935,502,831.72	790,638,472.91
290,279,849.04	Other Federally Allocated Revenue	1	190,916,347.87	72,006,409.57
80,000,000.00	10% State Allocation		25,909,090.90	-
200,283,929.10	Other Capital Receipts		-	-
725,000.00	Tax Revenue	2	8,000,000.00	24,000.00
89,420,000.00	Non Tax Revenue	3	4,111,418.41	331,459.73
6,950,000.00	Investment Income		84,600.00	4,093,260.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
10,000,000.00	Aids & Grants		-	5,000,000.00
341,000,000.00	Domestic Loans/Borrowings		24,459,293.72	115,471,178.60
3,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,926,746,088.62	Total Receipts from Operating Activities (A)		2,492,022,816.31	2,082,464,019.25
	PAYMENTS:			
1,394,843,031.12	Salaries & Wages	5	1,244,523,371.72	1,195,582,887.37
70,913,050.00	Social Benefits	6	49,236,363.47	27,272,727.12
553,050,000.00	Overhead Cost	7	307,035,125.93	424,552,434.82
110,821,465.00	Grants & Contributions		108,678,603.40	150,836,043.19
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,129,627,546.12	Total Outflow from Operating Activities (B)		1,709,473,464.52	1,808,095,512.90
	Net Cashflow From Operating Activities C = (A-B)		782,549,351.79	274,368,506.35
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
328,000,000.00	Fixed Assets Procured		113,587,656.31	26,933,000.00
890,104,440.00	Construction / Provision		217,095,310.44	52,561,529.75
385,000,000.00	Rehabilitation / Repairs		105,289,563.31	-
95,000,000.00	Preservation of the Environment	9	20,864,815.95	8,736,367.17
-	Other Capital Project		-	-
100,000,000.00	Liabilities / Equities		6,853,661.53	4,431,477.30
1,798,104,440.00	Total Capital Expenditure = D		463,691,007.54	92,662,374.22
	Net Cash Flow from Investing Activities E = (C-D)		318,858,344.25	181,706,132.13
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		273,716,712.83	309,168,321.96
	Increase/decrease in other Liability		8,658,847.47	78,454,625.92
	Total Movement in other cash equivalent account = G		265,057,865.36	230,713,696.04
	Total Expenditure from Financing Activities = F		265,057,865.36	230,713,696.04
	Net Cash Flow from all Activities G = (E-F)		53,800,478.89	(49,007,563.91)
	Cash & Its Equivalent as at 1/1/2022 = H		16,160,678.39	65,168,242.30
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		69,961,157.28	16,160,678.39

STATEMENT NO. 2

ALBASU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		-	
Main Account		46,920,802.98	15,721,315.13
Project Account		-	-
Revenue Account		23,016,675.35	414,918.91
Others		23,678.95	24,444.35
Total Recurrent Assets (A)	10	69,961,157.28	16,160,678.39
Non-Current Assets			
Total Investments (B)	11	3,663,526.80	3,663,526.80
Advances	12		
Retained Balance		2,462,758,762.73	2,189,042,049.90
Stabilization		613,095,228.53	613,095,228.53
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		3,075,853,991.26	2,802,137,278.43
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		3,149,478,675.34	2,821,961,483.62
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		42,668,180.48	34,182,296.20
Others 1		77,642,882.55	77,469,919.36
Others 2		-	-
Total Deposits (E)		120,311,063.03	111,652,215.56
<i>Balance of Assets Over Liabilities (F)</i>		3,029,167,612.31	2,710,309,268.06
Total Liabilities (G= D+E+F)		3,149,478,675.34	2,821,961,483.62

STATEMENT NO. 3

ALBASU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
Actual 2021 (=N=)							
	REVENUE:						
1,094,899,238.44	Local Govt Share of Statutory Allocation		1,303,039,233.69	2,829,669,588.94	0.00	2,829,669,588.94	1,526,630,355.25
790,638,472.91	Local Govt Share of VAT	<u>1</u>	935,502,831.72	1,075,417,721.54	0.00	1,075,417,721.54	139,914,889.82
72,006,409.57	Other Federally Allocated Revenue		190,916,347.87	290,279,849.04	0.00	290,279,849.04	99,363,501.17
0.00	10% State Allocation		25,909,090.90	80,000,000.00	0.00	80,000,000.00	54,090,909.10
0.00	Other Capital Receipts		-	200,283,929.10	0.00	200,283,929.10	200,283,929.10
24,000.00	Tax Revenue		2	8,000,000.00	725,000.00	0.00	725,000.00
331,459.73	Non Tax Revenue	3	4,111,418.41	89,420,000.00	0.00	89,420,000.00	85,308,581.59
4,093,260.00	Investment Income	4	84,600.00	6,950,000.00	0.00	6,950,000.00	6,865,400.00
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00
0.00	Refund and Re-imbursement		0.00	0.00	0.00	0.00	0.00
5,000,000.00	Aids & Grants		0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00
115,471,178.60	Domestic Loans/Borrowings		24,459,293.72	341,000,000.00	0.00	341,000,000.00	316,540,706.28
0.00	Extraordinary Items	0.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	
0.00	Prepayments/Arrears of Revenue	0.00	0.00	0.00	0.00	0.00	
2,082,464,019.25	Total Revenue (A)		2,492,022,816.31	4,926,746,088.62	0.00	4,926,746,088.62	2,434,723,272.31
	LESS EXPENDITURE:						
1,195,582,887.37	Salaries & Wages	5	1,244,523,371.72	1,394,843,031.12	0.00	1,394,843,031.12	150,319,659.40
27,272,727.12	Social Benefits	6	49,236,363.47	70,913,050.00	0.00	70,913,050.00	21,676,686.53
424,552,434.82	Overhead Cost	7	307,035,125.93	553,050,000.00	0.00	553,050,000.00	246,014,874.07
150,836,043.19	Grants & Contributions	8	108,678,603.40	110,821,465.00	0.00	110,821,465.00	2,142,861.60
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
9,851,420.40	Domestic Interest/Discount		0.00	0.00	0.00	0.00	0.00
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
1,808,095,512.90	Total Expenditure (B)		1,709,473,464.52	2,129,627,546.12	0.00	2,129,627,546.12	420,154,081.60
274,368,506.35	Operating Balance: (A - B)		782,549,351.79	2,797,118,542.50	0.00	2,797,118,542.50	2,014,569,190.71
274,368,506.35	Transfer to Capital Development Fund		782,549,351.79				

STATEMENT NO. 4

ALBASU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supple- mentary Budget 2022	Perform- ance on Budget (%)
65,168,242.30	Opening Balance 1/1/2022	16,160,678.39				-
	Add: Revenue					-
274,368,506.35	Transfer from Capital Development Fund	782,549,351.79				0%
0.00	Infrastructural Development Loan	0.00	0.00	0	0	0%
0.00	Commercial Agriculture Credit Scheme	0.00	0.00	0	0	0%
0.00	Small And Medium Scale Enterprises Loan	0.00	0.00	0	0	0%
0.00	Aids & Grants	0.00	0.00	0	0	0%
339,536,748.65	Total Revenue	798,710,030.18	0.00			0%
						-
	Less: Capital Expenditure					-
26,933,000.00	Fixed Assets Procured	113,587,656.31	328,000,000.00	328,000,000.00		35%
52,561,529.75	Construction / Provision	217,095,310.44	890,104,440.00	890,104,440.00		24%
0.00	Rehabilitation / Repairs	105,289,563.31	385,000,000.00	385,000,000.00		27%
8,736,367.17	Preservation of the Environment	20,864,815.95	95,000,000.00	95,000,000.00		22%
0.00	Other Capital Project	0.00	0.00	0.00		
4,431,477.30	Liabilities / Equities	6,853,661.53	100,000,000.00	100,000,000.00		7%
92,662,374.22	Sub-total	463,691,007.54	1,798,104,440.00	1,798,104,440.00		26%
						-
0.00	Capital Expenditure from Aids & Grants	0.00		0	0	0%
0.00	Repayment of Borrowings/Sure-P	0.00		0	0	0%
0.00	Sub-total	0.00		-	-	0%
						-
92,662,374.22	Total Capital Expenditure for the year	463,691,007.54	1,798,104,440.00	1,798,104,440.00		26%
						-
246,874,374.43	Closing Balance	335,019,022.64	(1,798,104,440.00)	(1,798,104,440.00)	0.00	(0.26)

SCHEDULE OF INVESTMENTS
ALBASU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	3,898.26
2	JAIZ BANK	477,272.50
3	DALA BUILDING SOCIETY LTD	2,221,977.27
4	URBAN DEVELOPMENT BANK	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,663,526.80

BAGWAI LOCAL GOVERNMENT COUNCIL



BAGWAI LOCAL GOVERNMENT

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference
No: BGLG/FIN/TREA/C/11/12

Tel:
Mobile:

Date: 7/12/2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

BAGWAI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

BAGWAI LOCAL GOVT. COUNCIL
KANO STATE



BAGWAI LOCAL GOVERNMENT

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference

No: BGLG/FIN/TREAS/0-11/14

Tel:
Mobile:

Date: 7/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN
BAGWAI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
BAGWAI LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF BAGWAI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1
BAGWAI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,933,328,673.00	Local Govt Share of Statutory Allocation		1,188,115,062.18	984,391,815.63
768,362,875.00	Local Govt Share of VAT		888,537,387.36	750,861,878.01
684,627,426.00	Other Federally Allocated Revenue	1	175,918,333.93	65,655,659.12
60,000,000.00	10% State Allocation		25,909,090.90	-
48,445,530.00	Other Capital Receipts		-	-
1,800,000.00	Tax Revenue	2	-	-
93,854,899.00	Non Tax Revenue	3	5,098,238.97	4,110,881.78
9,635,000.00	Investment Income		1,076,100.00	537,600.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
43,700,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		20,505,140.38	107,483,322.78
1,000,000.00	Extraordinary Items		200,000.00	58,000.00
-	Prepayments/Arrears of Revenue		-	-
4,985,754,403.00	Total Receipts from Operating Activities (A)		2,305,359,353.72	1,913,099,157.32
	PAYMENTS:			
1,465,880,685.00	Salaries & Wages	5	1,080,022,830.96	1,000,596,903.76
72,159,943.00	Social Benefits	6	44,775,624.39	55,545,454.36
701,860,312.00	Overhead Cost	7	496,213,383.14	334,083,188.55
137,916,542.00	Grants & Contributions		119,645,491.71	101,732,102.78
-	Subsidies General		-	-
60,000,000.00	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,437,817,482.00	Total Outflow from Operating Activities (B)		1,740,657,330.20	1,501,809,069.85
	Net Cashflow From Operating Activities C = (A-B)		564,702,023.52	411,290,087.47
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
431,037,420.00	Fixed Assets Procured		161,650,111.60	193,924,733.41
1,112,771,548.00	Construction / Provision		200,272,326.60	104,255,413.14
464,030,000.00	Rehabilitation / Repairs		62,739,830.29	87,760,584.55
45,000,000.00	Preservation of the Environment	9	-	457,950.00
4,500,000.00	Other Capital Project		-	-
179,500,000.00	Liabilities / Equities		10,920,740.00	11,816,949.84
2,236,838,968.00	Total Capital Expenditure = D		435,583,008.49	398,215,630.94
	Net Cash Flow from Investing Activities E = (C-D)		129,119,015.03	13,074,456.53
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		102,463,590.16	53,748,024.67
	Increase/decrease in other Liability		16,512,222.24	12,806,731.40
	Total Movement in other cash equivalent account = G		85,951,367.92	40,941,293.27
	Total Expenditure from Financing Activities = F		85,951,367.92	40,941,293.27
	Net Cash Flow from all Activities G = (E-F)		43,167,647.11	(27,866,836.74)
	Cash & Its Equivalent as at 1/1/2022 = H		21,103,764.35	48,970,601.09
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		64,271,411.46	21,103,764.35

STATEMENT NO. 2

BAGWAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			
Main Account		41,537,041.39	21,098,775.28
Project Account			-
Revenue Account		22,732,477.41	4,675.01
Others		1,892.66	314.06
Total Recurrent Assets (A)	10	64,271,411.46	21,103,764.35
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		1,093,780,996.67	991,317,406.51
Stabilization		566,378,920.99	566,378,920.99
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,660,159,917.66	1,557,696,327.50
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		1,728,093,160.86	1,582,461,923.59
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		105,392,486.84	88,880,264.60
Others 1		47,216,788.75	47,216,788.75
Others 2		-	
Total Deposits (E)		152,609,275.59	136,097,053.35
<i>Balance of Assets Over Liabilities (F)</i>		1,575,483,885.27	1,446,364,870.24
Total Liabilities (G= D+E+F)		1,728,093,160.86	1,582,461,923.59

STATEMENT NO. 3

BAGWAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
984,391,815.63	Local Govt Share of Statutory Allocation		1,188,115,062.18	2,933,328,673.00		2,933,328,673.00	1,745,213,610.82
750,861,878.01	Local Govt Share of VAT		888,537,387.36	768,362,875.00		768,362,875.00	(120,174,512.36)
65,655,659.12	Other Federally Allocated Revenue	1	175,918,333.93	684,627,426.00		684,627,426.00	508,709,092.07
-	10% State Allocation		25,909,090.90	60,000,000.00		60,000,000.00	34,090,909.10
-	Other Capital Receipts		-	48,445,530.00		48,445,530.00	48,445,530.00
-	Tax Revenue	2	-	1,800,000.00		1,800,000.00	1,800,000.00
4,110,881.78	Non Tax Revenue	3	5,098,238.97	93,854,899.00		93,854,899.00	88,756,660.03
537,600.00	Investment Income		1,076,100.00	9,635,000.00		9,635,000.00	8,558,900.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	4	-	-		-	0.00
-	Aids & Grants		-	43,700,000.00		43,700,000.00	43,700,000.00
107,483,322.78	Domestic Loans/Borrowings		20,505,140.38	341,000,000.00		341,000,000.00	320,494,859.62
58,000.00	Extraordinary Items		200,000.00	1,000,000.00		1,000,000.00	800,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
1,913,099,157.32	Total Revenue (A)		2,305,359,353.72	4,985,754,403.00	-	4,985,754,403.00	2,680,395,049.28
	LESS EXPENDITURE:						
1,000,596,903.76	Salaries & Wages	5	1,080,022,830.96	1,465,880,685.00		1,465,880,685.00	385,857,854.04
55,545,454.36	Social Benefits	6	44,775,624.39	72,159,943.00		72,159,943.00	27,384,318.61
334,083,188.55	Overhead Cost	7	496,213,383.14	701,860,312.00		701,860,312.00	205,646,928.86
101,732,102.78	Grants & Contributions		119,645,491.71	197,916,542.00		197,916,542.00	78,271,050.29
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
1,501,809,069.85	Total Expenditure (B)		1,740,657,330.20	2,437,817,482.00	-	2,437,817,482.00	697,160,151.80
411,290,087.47	Operating Balance: (A - B)		564,702,023.52	2,547,936,921.00	-	2,547,936,921.00	1,983,234,897.48
411,290,087.47	Transfer to Capital Development Fund		564,702,023.52				

STATEMENT NO. 4

BAGWAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplementary Budget 2022	Performance on Budget (%)
48,970,601.09	Opening Balance 1/1/2022		21,103,764.35				-
	Add: Revenue						-
411,290,087.47	Transfer from Capital Development Fund		564,702,023.52				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%
460,260,688.56	Total Revenue		585,805,787.87	-	-	-	0%
	Less: Capital Expenditure						-
193,924,733.41	Fixed Assets Procured		161,650,111.60	431,037,420.00	431,037,420.00		38%
104,255,413.14	Construction / Provision		200,272,326.60	1,112,771,548.00	1,112,771,548.00		18%
87,760,584.55	Rehabilitation / Repairs	9	62,739,830.29	464,030,000.00	464,030,000.00		14%
457,950.00	Preservation of the Environment		-	45,000,000.00	45,000,000.00		0%
-	Other Capital Project		-	4,500,000.00	4,500,000.00		0%
11,816,949.84	Liabilities / Equities		10,920,740.00	179,500,000.00	179,500,000.00		6%
398,215,630.94	Sub-total		435,583,008.49	2,236,838,968.00	2,236,838,968.00	-	19%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
398,215,630.94	Total Capital Expenditure for the year		435,583,008.49	2,236,838,968.00	2,236,838,968.00	-	19%
62,045,057.62	Closing Balance		150,222,779.38	(2,236,838,968.00)	(2,236,838,968.00)	0.00	(0.19)

SCHEDULE OF INVESTMENTS
BAGWAI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	2,203.20
2	JAIZ BANK	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN DEVELOPMENT BANK	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,661,831.74

BEBEJI LOCAL GOVERNMENT COUNCIL



BEBEJI LOCAL GOVERNMENT

KANO STATE
(OFFICE OF EXECUTIVE CHAIRMAN)

P.M.B 3021

KANO - NIGERIA

*In case of reply Please quote Reference
No. _____*

Date _____

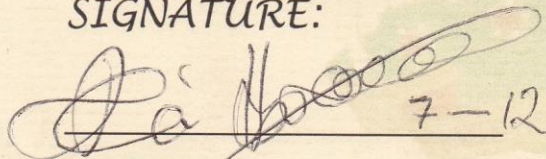
STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

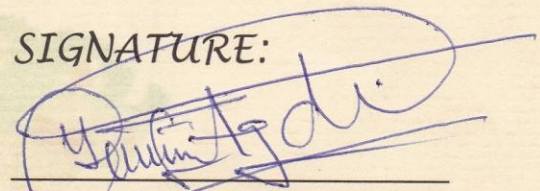
SIGNATURE:


7-12-2023

CHAIRMAN

BEBEJI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:



TREASURER

BEBEJI LOCAL GOVT. COUNCIL
KANO STATE



BEBEJI LOCAL GOVERNMENT

KANO STATE
(OFFICE OF EXECUTIVE CHAIRMAN)

P.M.B 3021

KANO - NIGERIA

*In case of reply Please quote Reference
No.*

Date _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

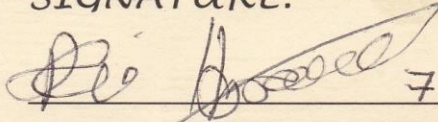
These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose 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, 2022

Best Regard,

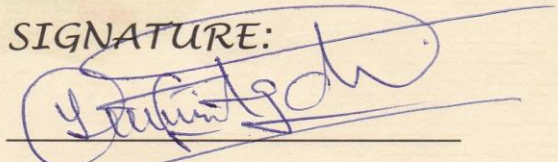
SIGNATURE:

 7-12-2023

CHAIRMAN

BEBEJI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:



TREASURER

BEBEJI LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF BEBEJI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

BEBEJI LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
3,118,595,411.50	Local Govt Share of Statutory Allocation	<u>1</u>	1,288,940,586.44	1,081,342,428.27
1,126,941,480.80	Local Govt Share of VAT		933,277,193.21	788,753,505.74
308,649,530.10	Other Federally Allocated Revenue		189,255,948.97	71,227,313.28
48,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
9,250,000.00	Tax Revenue	<u>2</u>	1,187,000.00	861,000.00
27,746,500.00	Non Tax Revenue	<u>3</u>	10,020,762.31	3,680,700.00
1,260,000.00	Investment Income	<u>4</u>	649,000.00	2,002,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement		-	-
10,510,500.00	Aids & Grants		-	5,000,000.00
341,000,000.00	Domestic Loans/Borrowings		16,111,268.99	115,471,178.60
100,000.00	Extraordinary Items		-	-
250,000.00	Prepayments/Arrears of Revenue		-	-
4,992,303,422.40	Total Receipts from Operating Activities (A)		2,465,350,850.82	2,068,338,125.89
	PAYMENTS:			
1,250,686,054.79	Salaries & Wages	<u>5</u>	1,116,367,555.65	1,020,502,782.22
47,427,900.00	Social Benefits	<u>6</u>	32,045,454.47	35,476,826.03
737,382,981.00	Overhead Cost	<u>7</u>	469,293,542.07	449,354,015.47
137,500,000.00	Grants & Contributions	<u>8</u>	113,590,913.11	126,441,198.70
-	Subsidies General		-	-
-	Domestic Interest/Discount		-	9,851,420.40
-	Transfer to other Fund		-	-
2,172,996,935.79	Total Outflow from Operating Activities (B)		1,731,297,465.30	1,641,626,242.82
	Net Cashflow From Operating Activities C = (A-B)		734,053,385.52	426,711,883.07
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
220,000,000.00	Fixed Assets Procured	<u>9</u>	142,220,018.80	21,800,000.00
901,709,605.88	Construction / Provision		148,014,292.85	48,820,954.66
658,000,000.00	Rehabilitation / Repairs		-	36,623,434.35
85,443,389.20	Preservation of the Environment		-	2,000,000.00
2,000,000.00	Other Capital Project		-	-
122,597,512.00	Liabilities / Equities		11,118,000.00	1,510,000.00
1,989,750,507.08	Total Capital Expenditure = D		301,352,311.65	110,754,389.01
	Net Cash Flow from Investing Activities E = (C-D)		432,701,073.87	315,957,494.06
	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		403,666,358.51	331,038,040.32
	Increase/decrease in other Liability		(11,673,955.24)	(11,133,000.00)
	Total Movement in other cash equivalent account = G		415,340,313.75	342,171,040.32
	Total Expenditure from Financing Activities = F		415,340,313.75	342,171,040.32
	Net Cash Flow from all Activities G = (E-F)		17,360,760.12	(26,213,546.26)
	Cash & Its Equivalent as at 1/1/2022 = H		1,088,202.01	27,301,748.27
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		18,448,962.13	1,088,202.01

STATEMENT NO. 2

BEBEJI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		-	188,273.00
Main Account		14,578,293.07	838,047.66
Project Account		-	-
Revenue Account		3,862,118.65	28,864.00
Others		8,550.41	33,017.35
Total Recurrent Assets (A)	10	18,448,962.13	1,088,202.01
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,526.80	3,663,526.80
Advances			
Retained Balance	12	2,973,004,145.18	2,569,337,786.67
Stabilization		607,953,303.57	607,953,303.57
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		3,580,957,448.75	3,177,291,090.24
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		3,603,069,937.68	3,182,042,819.05
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		9,428,029.34	9,428,029.34
Others 1		8,213,093.47	19,887,048.71
Others 2		-	-
Total Deposits (E)		17,641,122.81	29,315,078.05
<i>Balance of Assets Over Liabilities (F)</i>		3,585,428,814.87	3,152,727,741.00
Total Liabilities (G= D+E+F)		3,603,069,937.68	3,182,042,819.05

STATEMENT NO. 3

BEBEJI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Note s	Actual 2022	Final Budget	Supplement ary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,081,342,428.27	Local Govt Share of Statutory Allocation		1,288,940,586.44	3,118,595,411.50		3,118,595,411.50	1,829,654,825.06
788,753,505.74	Local Govt Share of VAT		933,277,193.21	1,126,941,480.80		1,126,941,480.80	193,664,287.59
71,227,313.28	Other Federally Allocated Revenue	<u>1</u>	189,255,948.97	308,649,530.10		308,649,530.10	119,393,581.13
-	- 10% State Allocation		25,909,090.90	48,000,000.00		48,000,000.00	22,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
861,000.00	Tax Revenue	2	1,187,000.00	9,250,000.00		9,250,000.00	8,063,000.00
3,680,700.00	Non Tax Revenue	3	10,020,762.31	27,746,500.00		27,746,500.00	17,725,737.69
2,002,000.00	Investment Income		649,000.00	1,260,000.00		1,260,000.00	611,000.00
-	- Interest Earned		-	-		-	0.00
-	- Refund and Re-imburement	4	-	-		-	0.00
5,000,000.00	Aids & Grants		-	10,510,500.00		10,510,500.00	10,510,500.00
115,471,178.60	Domestic Loans/Borrowings		16,111,268.99	341,000,000.00		341,000,000.00	324,888,731.01
-	- Extraordinary Items		-	100,000.00		100,000.00	100,000.00
-	- Prepayments/Arrears of Revenue		-	250,000.00		250,000.00	250,000.00
2,068,338,125.89	Total Revenue (A)		2,465,350,850.82	4,992,303,422.40	-	4,992,303,422.40	2,526,952,571.58
	LESS EXPENDITURE:						
1,020,502,782.22	Salaries & Wages	5	1,116,367,555.65	1,250,686,054.79		1,250,686,054.79	134,318,499.14
35,476,826.03	Social Benefits	6	32,045,454.47	47,427,900.00		47,427,900.00	15,382,445.53
449,354,015.47	Overhead Cost	7	469,293,542.07	737,382,981.00		737,382,981.00	268,089,438.93
126,441,198.70	Grants & Contributions		113,590,913.11	137,500,000.00		137,500,000.00	23,909,086.89
-	- Subsidies General		-	-	0	0	0.00
9,851,420.40	- Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,641,626,242.82	Total Expenditure (B)		1,731,297,465.30	2,172,996,935.79	-	2,172,996,935.79	441,699,470.49
426,711,883.07	Operating Balance: (A - B)		734,053,385.52	2,819,306,486.61	-	2,819,306,486.61	2,085,253,101.09
426,711,883.07	Transfer to Capital Development Fund		734,053,385.52				

STATEMENT NO. 4

BEBEJI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Suppleme ntary Budget 2022	Performance on Budget (%)
27,301,748.27	Opening Balance 1/1/2022	1,088,202.01				-
	Add: Revenue					-
426,711,883.07	Transfer from Capital Development Fund	734,053,385.52				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%
454,013,631.34	Total Revenue	735,141,587.53	-	-	-	0%
	Less: Capital Expenditure					-
21,800,000.00	Fixed Assets Procured	142,220,018.80	220,000,000.00	220,000,000.00		65%
48,820,954.66	Construction / Provision	148,014,292.85	901,709,605.88	901,709,605.88		16%
36,623,434.35	Rehabilitation / Repairs	-	658,000,000.00	658,000,000.00		0%
2,000,000.00	Preservation of the Environment	-	85,443,389.20	85,443,389.20		0%
-	Other Capital Project	-	2,000,000.00	2,000,000.00		0%
1,510,000.00	Liabilities / Equities	11,118,000.00	122,597,512.00	122,597,512.00		9%
110,754,389.01	Sub-total	301,352,311.65	1,989,750,507.08	1,989,750,507.08	-	15%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
110,754,389.01	Total Capital Expenditure for the year	301,352,311.65	1,989,750,507.08	1,989,750,507.08	-	15%
343,259,242.33	Closing Balance	433,789,275.88	(1,989,750,507.08)	(1,989,750,507.08)	0.00	(0.15)

SCHEDULE OF INVESTMENTS
BEBEJI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	3,898.26
2	JAIZ BANK	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN DEVELOPMENT BANK	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,663,526.80

BICHI LOCAL GOVERNMENT COUNCIL



BICHI LOCAL GOVERNMENT COUNCIL

KANO STATE

IN CASE OF REPLY PLEASE
QUOTE REFERENCE
NO. BCH/LG/T/AA/15/1

P.M.B 3021
KANO-NIGERIA

DATE:.....

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
BICHI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
BICHI LOCAL GOVT. COUNCIL
KANO STATE



BICHI LOCAL GOVERNMENT COUNCIL

KANO STATE

IN CASE OF REPLY PLEASE
QUOTE REFERENCE
NO. BCH/LG/17/2022

P.M.B 3021
KANO-NIGERIA

DATE:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

BICHI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

BICHI LOCAL GOVT. COUNCIL
KANO STATE

GOVERNMENT OF
OFFICE OF THE



KANO STATE
AUDITOR

GENERAL
FOR LOCAL GOVERNMENTS

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF BICHI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1

BICHI LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS:		(=N=)	(=N=)
3,682,466,112.00	Local Govt Share of Statutory Allocation		1,562,238,421.60	1,344,136,921.63
1,061,326,875.00	Local Govt Share of VAT		1,085,047,163.55	917,292,535.11
201,534,411.00	Other Federally Allocated Revenue	1	226,957,329.86	86,329,848.47
70,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
1,750,000.00	Tax Revenue	2	-	2,040,000.00
71,893,680.00	Non Tax Revenue	3	2,663,447.43	4,197,800.68
7,060,000.00	Investment Income		2,636,000.00	4,823,535.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		23,004,748.27	115,471,178.68
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		413,000.00	-
5,437,031,078.00	Total Receipts from Operating Activities (A)		2,928,869,201.61	2,474,291,819.57
	PAYMENTS:			
1,685,933,176.00	Salaries & Wages	5	1,393,348,252.06	1,365,812,909.67
120,823,157.00	Social Benefits	6	-	7,954,547.46
850,507,760.00	Overhead Cost	7	533,596,033.52	437,890,386.09
116,036,363.00	Grants & Contributions		112,995,228.02	101,337,188.69
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,773,300,456.00	Total Outflow from Operating Activities (B)		2,039,939,513.60	1,922,846,452.31
	Net Cashflow From Operating Activities C = (A-B)		888,929,688.01	551,445,367.26
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
288,550,000.00	Fixed Assets Procured		131,305,981.19	78,899,365.00
1,000,919,979.00	Construction / Provision		138,594,396.30	233,952,413.73
707,850,440.00	Rehabilitation / Repairs		-	8,615,675.85
180,034,011.00	Preservation of the Environment	9	-	-
13,000,000.00	Other Capital Project		-	4,815,170.00
341,953,429.00	Liabilities / Equities		10,380,000.00	18,147,056.82
2,532,307,859.00	Total Capital Expenditure = D		280,280,377.49	344,429,681.40
	Net Cash Flow from Investing Activities E = (C-D)		608,649,310.52	207,015,685.86
	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		593,637,435.16	217,596,406.86
	Increase/decrease in other Liability		1,361,020.58	6,053,395.44
	Total Movement in other cash equivalent account = G		592,276,414.58	211,543,011.42
	Total Expenditure from Financing Activities = F		592,276,414.58	211,543,011.42
	Net Cash Flow from all Activities G = (E-F)		16,372,895.94	(4,527,325.56)
	Cash & Its Equivalent as at 1/1/2022 = H		22,033,925.60	26,561,251.16
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		38,406,821.54	22,033,925.60

STATEMENT NO. 2

BICHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		5,000.00	21,913,098.36
Main Account		15,544,477.40	-
Project Account		-	102,688.49
Revenue Account		22,842,948.54	18,138.75
Others		14,395.60	
Total Recurrent Assets (A)	10	38,406,821.54	22,033,925.60
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,671,234.66	3,671,234.66
Advances			
Retained Balance	12	1,081,405,202.35	487,767,767.19
Stabilization		646,096,896.66	646,096,896.66
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,727,502,099.01	1,133,864,663.85
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		1,769,580,155.21	1,159,569,824.11
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		98,760,805.09	97,977,148.25
Others 1		51,897,360.76	51,319,997.02
Others 2		-	-
Total Deposits (E)		150,658,165.85	149,297,145.27
<i>Balance of Assets Over Liabilities (F)</i>		1,618,921,989.36	1,010,272,678.84
Total Liabilities (G= D+E+F)		1,769,580,155.21	1,159,569,824.11

STATEMENT NO. 3

BICHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

REVENUE:						
1,344,136,921.63	Local Govt Share of Statutory Allocation		1,562,238,421.60	3,682,466,112.00	3,682,466,112.00	2,120,227,690.40
917,292,535.11	Local Govt Share of VAT	1	1,085,047,163.55	1,061,326,875.00	1,061,326,875.00	(23,720,288.55)
86,329,848.47	Other Federally Allocated Revenue		226,957,329.86	201,534,411.00	201,534,411.00	(25,422,918.86)
-	- 10% State Allocation		25,909,090.90	70,000,000.00	70,000,000.00	44,090,909.10
-	- Other Capital Receipts		-	-	-	0.00
2,040,000.00	Tax Revenue	2	-	1,750,000.00	1,750,000.00	1,750,000.00
4,197,800.68	Non Tax Revenue	3	2,663,447.43	71,893,680.00	71,893,680.00	69,230,232.57
4,823,535.00	Investment Income		2,636,000.00	7,060,000.00	7,060,000.00	4,424,000.00
-	- Interest Earned		-	-	-	0.00
-	- Refund and Re-imbursment	4	-	-	-	0.00
-	- Aids & Grants		-	-	-	0.00
115,471,178.68	Domestic Loans/Borrowings		23,004,748.27	341,000,000.00	341,000,000.00	317,995,251.73
-	- Extraordinary Items		-	-	-	0.00
-	- Prepayments/Arrears of Revenue		413,000.00	-	-	(413,000.00)
2,474,291,819.57	Total Revenue (A)		2,928,869,201.61	5,437,031,078.00	5,437,031,078.00	2,508,161,876.39
	LESS EXPENDITURE:					
1,365,812,909.67	Salaries & Wages	5	1,393,348,252.06	1,685,933,176.00	1,685,933,176.00	292,584,923.94
7,954,547.46	Social Benefits	6	-	120,823,157.00	120,823,157.00	120,823,157.00
437,890,386.09	Overhead Cost	7	533,596,033.52	850,507,760.00	850,507,760.00	316,911,726.48
101,337,188.69	Grants & Contributions		112,995,228.02	116,036,363.00	116,036,363.00	3,041,134.98
-	Subsidies General		-	-	0	0
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0
-	Transfer to other Fund		-	-	0	0
1,922,846,452.31	Total Expenditure (B)		2,039,939,513.60	2,773,300,456.00	2,773,300,456.00	733,360,942.40
551,445,367.26	Operating Balance: (A - B)		888,929,688.01	2,663,730,622.00	2,663,730,622.00	1,774,800,933.99
551,445,367.26	Transfer to Capital Development Fund		888,929,688.01			

STATEMENT NO. 4

BICHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplementary Budget 2022	Performance on Budget (%)
26,561,251.16	Opening Balance 1/1/2022		22,033,925.60				-
	Add: Revenue						-
551,445,367.26	Transfer from Capital Development Fund		888,929,688.01				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%
578,006,618.42	Total Revenue		910,963,613.61	-	-	-	0%
	Less: Capital Expenditure						-
78,899,365.00	Fixed Assets Procured		131,305,981.19	288,550,000.00	288,550,000.00		46%
233,952,413.73	Construction / Provision		138,594,396.30	1,000,919,979.00	1,000,919,979.00		14%
8,615,675.85	Rehabilitation / Repairs	9	-	707,850,440.00	707,850,440.00		0%
-	Preservation of the Environment		-	180,034,011.00	180,034,011.00		0%
4,815,170.00	Other Capital Project		-	13,000,000.00	13,000,000.00		0%
18,147,056.82	Liabilities / Equities		10,380,000.00	341,953,429.00	341,953,429.00		3%
344,429,681.40	Sub-total		280,280,377.49	2,532,307,859.00	2,532,307,859.00	-	11%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
344,429,681.40	Total Capital Expenditure for the year		280,280,377.49	2,532,307,859.00	2,532,307,859.00	-	11%
233,576,937.02	Closing Balance		630,683,236.12	(2,532,307,859.00)	(2,532,307,859.00)	0.00	(0.11)

SCHEDULE OF INVESTMENTS
BICHI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	11,606.12
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN DEVELOPMENT BANK	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,671,234.66

BUNKURE LOCAL GOVERNMENT COUNCIL



BUNKURE LOCAL GOVERNMENT KANO STATE

Office of the Chairman

Bunkure Local Govt Secretariat
Kano - Nigeria.

P.M.B 3021,
KANO-NIGERIA

Tel:
Mobile:

In case of reply please Quote Reference

No. BNKLG / FINS - / 107-11 / 14

Date: 08/12/2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

BUNKURE LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

BUNKURE LOCAL GOVT. COUNCIL
KANO STATE



BUNKURE LOCAL GOVERNMENT KANO STATE

Office of the Chairman

Bunkure Local Govt Secretariat,
Kano - Nigeria.

P.M.B 3021,
KANO-NIGERIA

Tel:
Mobile:

In case of reply please Quote Reference

No. BNKLG/FINS/VOL.11/IV

Date: 26/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

BUNKURE LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

BUNKURE LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF BUNKURE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1
BUNKURE LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,865,288,978.33	Local Govt Share of Statutory Allocation		1,244,643,035.42	1,038,747,314.20
1,096,544,826.24	Local Govt Share of VAT		902,372,809.41	762,579,556.53
197,267,768.90	Other Federally Allocated Revenue	1	182,825,015.22	68,779,414.95
50,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
14,000,000.00	Tax Revenue	2	1,778,000.00	229,500.00
67,812,549.00	Non Tax Revenue	3	877,150.00	5,353,540.00
1,270,000.00	Investment Income		1,234,470.00	572,550.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
20,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		23,004,748.27	115,471,178.60
200,000.00	Extraordinary Items		4,296,559.21	-
-	Prepayments/Arrears of Revenue		-	-
4,653,384,122.47	Total Receipts from Operating Activities (A)		2,386,940,878.43	1,991,733,054.28
	PAYMENTS:			
1,518,344,508.65	Salaries & Wages	5	1,230,476,229.66	1,133,318,569.53
46,000,000.00	Social Benefits	6	12,499,999.19	29,545,454.46
778,700,000.00	Overhead Cost	7	523,423,664.17	432,109,770.27
142,000,000.00	Grants & Contributions		117,078,847.14	124,646,619.41
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,485,044,508.65	Total Outflow from Operating Activities (B)		1,883,478,740.16	1,729,471,834.07
	Net Cashflow From Operating Activities C = (A-B)		503,462,138.27	262,261,220.21
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
295,200,000.00	Fixed Assets Procured		81,174,087.50	19,261,129.44
919,395,560.00	Construction / Provision		192,398,869.46	44,121,310.81
808,500,000.00	Rehabilitation / Repairs		17,475,439.00	11,118,664.90
148,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	3,774,431.82
96,106,421.23	Liabilities / Equities		-	6,884,101.00
2,267,201,981.23	Total Capital Expenditure = D		291,048,395.96	85,159,637.97
	Net Cash Flow from Investing Activities E = (C-D)		212,413,742.31	177,101,582.24
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		148,599,614.86	162,617,968.59
	Increase/decrease in other Liability		(9,509,278.84)	(1,890,000.00)
	Total Movement in other cash equivalent account = G		158,108,893.70	164,507,968.59
	Total Expenditure from Financing Activities = F		158,108,893.70	164,507,968.59
	Net Cash Flow from all Activities G = (E-F)		54,304,848.61	12,593,613.65
	Cash & Its Equivalent as at 1/1/2022 = H		17,155,737.39	4,562,123.74
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		71,460,586.00	17,155,737.39

STATEMENT NO. 2

BUNKURE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		-	16,703,405.19
Main Account		48,575,974.44	-
Project Account		-	187,150.84
Revenue Account		22,873,130.35	265,181.36
Others		11,481.21	
Total Recurrent Assets (A)	10	71,460,586.00	17,155,737.39
Non-Current Assets			
Total Investments (B)	11	3,923,752.78	3,923,752.78
Advances			
Retained Balance	12	1,130,010,482.94	974,410,868.08
Stabilization		588,714,389.14	588,714,389.14
Impersonal (Others)		13,447,950.00	20,447,950.00
Personal		1,337,552.68	1,337,552.68
Total Non-Current Assets (C)		1,733,510,374.76	1,584,910,759.90
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		1,808,894,713.54	1,605,990,250.07
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		62,873,596.98	66,113,596.98
Others 1		5,727,320.64	11,996,599.48
Others 2		-	
Total Deposits (E)		68,600,917.62	78,110,196.46
<i>Balance of Assets Over Liabilities (F)</i>		1,740,293,795.92	1,527,880,053.61
Total Liabilities (G= D+E+F)		1,808,894,713.54	1,605,990,250.07

STATEMENT NO. 3

BUNKURE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,038,747,314.20	Local Govt Share of Statutory Allocation		1,244,643,035.42	2,865,288,978.33		2,865,288,978.33	1,620,645,942.91
762,579,556.53	Local Govt Share of VAT		902,372,809.41	1,096,544,826.24		1,096,544,826.24	194,172,016.83
68,779,414.95	Other Federally Allocated Revenue	1	182,825,015.22	197,267,768.90		197,267,768.90	14,442,753.68
-	10% State Allocation		25,909,090.90	50,000,000.00		50,000,000.00	24,090,909.10
-	Other Capital Receipts		-	-		-	0.00
229,500.00	Tax Revenue	2	1,778,000.00	14,000,000.00		14,000,000.00	12,222,000.00
5,353,540.00	Non Tax Revenue	3	877,150.00	67,812,549.00		67,812,549.00	66,935,399.00
572,550.00	Investment Income		1,234,470.00	1,270,000.00		1,270,000.00	35,530.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	4	-	-		-	0.00
-	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
115,471,178.60	Domestic Loans/Borrowings		23,004,748.27	341,000,000.00		341,000,000.00	317,995,251.73
-	Extraordinary Items		4,296,559.21	200,000.00		200,000.00	(4,096,559.21)
-	Prepayments/Arrears of Revenue		-	-		-	0.00
1,991,733,054.28	Total Revenue (A)		2,386,940,878.43	4,653,384,122.47	-	4,653,384,122.47	2,266,443,244.04
	LESS EXPENDITURE:						
1,133,318,569.53	Salaries & Wages	5	1,230,476,229.66	1,518,344,508.65		1,518,344,508.65	287,868,278.99
29,545,454.46	Social Benefits	6	12,499,999.19	46,000,000.00		46,000,000.00	33,500,000.81
432,109,770.27	Overhead Cost	7	523,423,664.17	778,700,000.00		778,700,000.00	255,276,335.83
124,646,619.41	Grants & Contributions		117,078,847.14	142,000,000.00		142,000,000.00	24,921,152.86
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
1,729,471,834.07	Total Expenditure (B)		1,883,478,740.16	2,485,044,508.65	-	2,485,044,508.65	601,565,768.49
262,261,220.21	Operating Balance: (A - B)		503,462,138.27	2,168,339,613.82	-	2,168,339,613.82	1,664,877,475.55
262,261,220.21	Transfer to Capital Development Fund		503,462,138.27				

STATEMENT NO. 4

BUNKURE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
4,562,123.74	Opening Balance 1/1/2022		17,155,737.39				-
	Add: Revenue						
262,261,220.21	Transfer from Capital Development Fund		503,462,138.27				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%
266,823,343.95	Total Revenue		520,617,875.66	-	-	-	0%
	Less: Capital Expenditure						
19,261,129.44	Fixed Assets Procured		81,174,087.50	295,200,000.00	295,200,000.00		27%
44,121,310.81	Construction / Provision		192,398,869.46	919,395,560.00	919,395,560.00		21%
11,118,664.90	Rehabilitation / Repairs	9	17,475,439.00	808,500,000.00	808,500,000.00		2%
-	Preservation of the Environment		-	148,000,000.00	148,000,000.00		0%
3,774,431.82	Other Capital Project		-	-	-		#DIV/0!
6,884,101.00	Liabilities / Equities		-	96,106,421.23	96,106,421.23		0%
85,159,637.97	Sub-total		291,048,395.96	2,267,201,981.23	2,267,201,981.23	-	13%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total		-	-	-	-	0%
85,159,637.97	Total Capital Expenditure for the year		291,048,395.96	2,267,201,981.23	2,267,201,981.23	-	13%
181,663,705.98	Closing Balance		229,569,479.70	(2,267,201,981.23)	(2,267,201,981.23)	0.00	(0.13)

SCHEDULE OF INVESTMENTS
BUNKURE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	Jaiz Bank Plc	477,272.50
2	Unity Bank	2,203.20
3	Dala Building Society	2,221,977.27
4	Urban Development Bank Plc	500,000.00
5	Niger Delta Power Holding Company	460,378.77
6	Investment	261,921.04
	TOTAL INVESTMENTS	3,923,752.78

DALA LOCAL GOVERNMENT COUNCIL



DALA LOCAL GOVERNMENT KANO STATE

ADDRESS:
Dala Local Govt
Secretariat,
Kano State.

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B 3021,
KANO-NIGERIA

*In case of reply please Quote Reference
No.....*

7th December, 2023

Date:.....

STATEMENT OF ACCOUNT POLICY

The General purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regards,

SIGNATURE:

CHAIRMAN
DALA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
DALA LOCAL GOVT. COUNCIL
KANO STATE



DALA LOCAL GOVERNMENT KANO STATE

ADDRESS:

Dala Local Govt
Secretariat,
Kano State.

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B 3021,
KANO-NIGERIA

In case of reply please Quote Reference

No.....DLLG/TRE/FIN/VOL.1.....

Date: 7th December, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with General 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, 2022.

Best Regard,

SIGNATURE:

CHAIRMAN
DALA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
DALA LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF DALA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

DALA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,959,678,521.00	Local Govt Share of Statutory Allocation		2,008,989,238.38	1,773,718,277.35
1,245,791,237.00	Local Govt Share of VAT		1,328,728,780.25	1,123,674,590.91
1,180,091,237.00	Other Federally Allocated Revenue	1	288,362,530.02	111,017,456.83
68,568,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
27,000,000.00	Tax Revenue	2	2,714,897.17	11,052,433.00
147,060,000.00	Non Tax Revenue	3	4,921,749.84	6,079,286.00
311,700,000.00	Investment Income		20,687,355.00	24,056,771.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
40,000,000.00	Aids & Grants		-	-
253,933,015.00	Domestic Loans/Borrowings		22,954,748.27	116,498,451.33
12,000,000.00	Extraordinary Items		48,200,646.78	-
-	Prepayments/Arrears of Revenue		-	-
6,245,822,010.00	Total Receipts from Operating Activities (A)		3,751,469,036.61	3,166,097,266.42
	PAYMENTS:			
2,716,934,035.06	Salaries & Wages	5	2,450,335,168.23	2,435,319,441.61
175,800,000.00	Social Benefits	6	54,875,089.95	25,682,637.04
934,821,166.00	Overhead Cost	7	641,520,035.05	481,493,226.12
217,000,000.00	Grants & Contributions		203,959,912.33	191,711,495.44
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
4,044,555,201.06	Total Outflow from Operating Activities (B)		3,350,690,205.56	3,144,058,220.61
	Net Cashflow From Operating Activities C = (A-B)		400,778,831.05	22,039,045.81
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
446,000,000.00	Fixed Assets Procured		248,996,926.78	61,694,750.68
569,000,000.00	Construction / Provision		-	37,594,611.42
616,999,900.00	Rehabilitation / Repairs		73,882,322.95	30,395,993.89
155,000,000.00	Preservation of the Environment	9	14,326,201.14	8,676,826.99
-	Other Capital Project		-	-
10,000,000.00	Liabilities / Equities		6,000,000.00	12,433,639.13
1,796,999,900.00	Total Capital Expenditure = D		343,205,450.87	150,795,822.11
	Net Cash Flow from Investing Activities E = (C-D)		57,573,380.18	(128,756,776.30)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(45,069,115.98)
	Increase/decrease in other Liability		(68,040,359.71)	122,150,700.76
	Total Movement in other cash equivalent account = G		68,040,359.71	(167,219,816.74)
	Total Expenditure from Financing Activities = F		68,040,359.71	(167,219,816.74)
	Net Cash Flow from all Activities G = (E-F)		(10,466,979.53)	38,463,040.44
	Cash & Its Equivalent as at 1/1/2022 = H		47,214,958.25	8,751,917.81
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		36,747,978.72	47,214,958.25

STATEMENT NO. 2

DALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			
Main Account		13,847,517.31	42,326,015.95
Project Account		28,970.68	28,970.68
Revenue Account		22,862,428.81	4,610,144.30
Others		9,061.92	249,827.32
Total Recurrent Assets (A)	10	36,747,978.72	47,214,958.25
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
Advances			
Retained Balance	12	-	
Stabilization		629,913,185.80	629,913,185.80
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		629,913,185.80	629,913,185.80
<i>Balance of Liabilities Over Assets (D)</i>		534,853,286.72	592,426,666.90
Total Assets (D= A+B+C+D)		1,205,175,867.18	1,273,216,226.89
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		91,119,893.55	92,348,738.88
Others 1		21,782,815.53	10,413,856.91
Others 2		1,092,273,158.10	1,170,453,631.10
Total Deposits (E)		1,205,175,867.18	1,273,216,226.89
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		1,205,175,867.18	1,273,216,226.89

STATEMENT NO. 3

DALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,773,718,277.35	Local Govt Share of Statutory Allocation		2,008,989,238.38	2,959,678,521.00		2,959,678,521.00	950,689,282.62
1,123,674,590.91	Local Govt Share of VAT		1,328,728,780.25	1,245,791,237.00		1,245,791,237.00	(82,937,543.25)
111,017,456.83	Other Federally Allocated Revenue	1	288,362,530.02	1,180,091,237.00		1,180,091,237.00	891,728,706.98
-	10% State Allocation		25,909,090.90	68,568,000.00		68,568,000.00	42,658,909.10
-	Other Capital Receipts		-	-		-	0.00
11,052,433.00	Tax Revenue	2	2,714,897.17	27,000,000.00		27,000,000.00	24,285,102.83
6,079,286.00	Non Tax Revenue	3	4,921,749.84	147,060,000.00		147,060,000.00	142,138,250.16
24,056,771.00	Investment Income		20,687,355.00	311,700,000.00		311,700,000.00	291,012,645.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	40,000,000.00		40,000,000.00	40,000,000.00
116,498,451.33	Domestic Loans/Borrowings		22,954,748.27	253,933,015.00		253,933,015.00	230,978,266.73
-	Extraordinary Items		48,200,646.78	12,000,000.00		12,000,000.00	(36,200,646.78)
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,166,097,266.42	Total Revenue (A)		3,751,469,036.61	6,245,822,010.00	-	6,245,822,010.00	2,494,352,973.39
	LESS EXPENDITURE:						
2,435,319,441.61	Salaries & Wages	5	2,450,335,168.23	2,716,934,035.06		2,716,934,035.06	266,598,866.83
25,682,637.04	Social Benefits	6	54,875,089.95	175,800,000.00		175,800,000.00	120,924,910.05
481,493,226.12	Overhead Cost	7	641,520,035.05	934,821,166.00		934,821,166.00	293,301,130.95
191,711,495.44	Grants & Contributions		203,959,912.33	217,000,000.00		217,000,000.00	13,040,087.67
-	Subsidies General		-	-	0	0.00	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0.00	0.00
-	Transfer to other Fund		-	-	0	0.00	0.00
3,144,058,220.61	Total Expenditure (B)		3,350,690,205.56	4,044,555,201.06	-	4,044,555,201.06	693,864,995.50
22,039,045.81	Operating Balance: (A - B)		400,778,831.05	2,201,266,808.94	-	2,201,266,808.94	1,800,487,977.89
22,039,045.81	Transfer to Capital Development Fund		400,778,831.05				

STATEMENT NO. 4

DALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplement ary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	47,214,958.25				-
	Add: Revenue					-
	Transfer from Capital Development Fund	400,778,831.05				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%
-	Total Revenue	447,993,789.30	-	-	-	0%
	Less: Capital Expenditure					-
61,694,750.68	Fixed Assets Procured	248,996,926.78	446,000,000.00	446,000,000.00		56%
37,594,611.42	Construction / Provision	-	569,000,000.00	569,000,000.00		0%
30,395,993.89	Rehabilitation / Repairs	73,882,322.95	616,999,900.00	616,999,900.00		12%
8,676,826.99	Preservation of the Environment	14,326,201.14	155,000,000.00	155,000,000.00		9%
-	Other Capital Project	-	-	-		#DIV/0!
12,433,639.13	Liabilities / Equities	6,000,000.00	10,000,000.00	10,000,000.00		60%
150,795,822.11	Sub-total	343,205,450.87	1,796,999,900.00	1,796,999,900.00	-	19%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
150,795,822.11	Total Capital Expenditure for the year	343,205,450.87	1,796,999,900.00	1,796,999,900.00	-	19%
(150,795,822.11)	Closing Balance	104,788,338.43	(1,796,999,900.00)	(1,796,999,900.00)	0.00	(0.19)

SCHEDULE OF INVESTMENTS
DALA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,787.40
4	JAIZ BANK PLC	477,272.50
5	DALA BULDING SOCIETY	2,221,977.27
6	URBAN	500,000.00
8	NIGER DELTER POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,661,415.94

DANBATTALocal Government Council



DANBATTA LOCAL GOVERNMENT
KANO STATE
DANBATTA LOCAL GOVERNMENT SECRETARIAT
P.M.B. 3174, Kano.

OUR RE-----YOUR REF:----- DATE:-----

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). And the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition the GPFS are in compliance with the provision of Public Financial Management Law 2020, The Kano State Local Government Law 2006(as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE

CHAIRMAN
DANBATTA LOCAL GOVERNMENT
KANO STATE

SIGNATURE

TREASURER
DANBATTA LOCAL GOVERNMENT
KANO STATE



DANBATTA LOCAL GOVERNMENT
KANO STATE
DANBATTA LOCAL GOVERNMENT SECRETARIAT
P.M.B. 3174, Kano.

OUR REF:-----YOUR REF:----- DATE:-----

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with General 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 Accounting (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, 2022.

Best Regard,

SIGNATURE

CHAIRMAN
DANBATTALOCAL GOVERNMENT COUNCIL,
KANO STAT.

SIGNATURE

TREASURER
DANBATTA LOCAL GOVERNMENT COUNCIL,
KANO STATE



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

Website: www.lgaudit.kn.ng.org
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3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF DANBATTAL LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together with the Schedules as prepared and submitted by Danbatta 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.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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 Danbatta Local Government Council as at 31st December, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1

DAMBATTA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022 (=N=)	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022 (=N=)	PREVIOUS YEAR 2021 (=N=)
	RECEIPTS			
3,378,668,927.69	Local Govt Share of Statutory Allocation	1	1,368,756,083.35	1,158,090,467.88
902,924,282.61	Local Govt Share of VAT		966,144,060.43	816,589,547.36
890,997,709.20	Other Federally Allocated Revenue		199,684,802.60	75,637,945.91
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
3,550,000.00	Tax Revenue	2	1,384,772.12	844,800.00
120,037,339.00	Non Tax Revenue	3	26,043,162.27	6,684,350.00
14,950,000.00	Investment Income	4	12,438,500.00	5,738,120.00
-	Interest Earned		-	-
-	Refund and Re-imburement		-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		28,954,748.27	115,471,178.60
-	Extraordinary Items	-	-	
-	Prepayments/Arrears of Revenue	-	-	
5,721,128,258.50	Total Receipts from Operating Activities (A)		2,629,315,219.94	2,179,056,409.75
	PAYMENTS:			
1,834,308,450.38	Salaries & Wages	5	1,861,675,771.09	1,769,057,637.82
82,463,779.00	Social Benefits	6	38,636,360.00	23,863,636.25
605,161,477.00	Overhead Cost	7	441,936,305.24	383,368,388.09
150,000,000.00	Grants & Contributions	8	140,490,578.18	99,223,165.00
-	Subsidies General		-	-
-	Domestic Interest/Discount		-	9,851,420.40
-	Transfer to other Fund		-	-
2,671,933,706.38	Total Outflow from Operating Activities (B)		2,482,739,014.51	2,285,364,247.56
	Net Cashflow From Operating Activities C = (A-B)		146,576,205.43	(106,307,837.81)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
286,500,000.00	Fixed Assets Procured	9	166,762,457.02	13,446,000.00
1,057,395,560.00	Construction / Provision		127,988,979.82	53,241,838.83
1,055,744,239.72	Rehabilitation / Repairs		17,300,000.00	34,933,147.50
38,786,689.28	Preservation of the Environment		-	-
-	Other Capital Project		-	-
180,000,000.00	Liabilities / Equities	37,172,141.03	36,038,870.28	
2,618,426,489.00	Total Capital Expenditure = D		349,223,577.87	137,659,856.61
	Net Cash Flow from Investing Activities E = (C-D)		(202,647,372.44)	(243,967,694.42)
	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		-	(57,431,435.35)
	Increase/decrease in other Liability		237,219,037.77	310,491,821.15
	Total Movement in other cash equivelent account = G		(237,219,037.77)	253,060,385.80
	Total Expenditure from Financing Activities = F		(237,219,037.77)	253,060,385.80
	Net Cash Flow from all Activities G = (E-F)		34,571,665.33	9,092,691.38
	Cash & Its Equivalent as at 1/1/2022 = H		16,395,984.10	7,303,292.72
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		50,967,649.43	16,395,984.10

STATEMENT NO. 2

DAMBATTA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		9,637.65	34,865.13
Main Account		28,137,282.75	16,343,920.39
Project Account			-
Revenue Account		22,819,614.53	16,083.38
Others		1,114.50	1,115.20
Total Recurrent Assets (A)	10	50,967,649.43	16,395,984.10
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,021.74	3,661,021.74
Advances	12		
Retained Balance		-	-
Stabilization		479,584,184.18	479,584,184.18
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		479,584,184.18	479,584,184.18
<i>Balance of Liabilities Over Assets (D)</i>		2,346,297,061.27	2,143,649,688.83
Total Assets (D= A+B+C+D)		2,880,509,916.62	2,643,290,878.85
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		101,279,008.45	98,795,467.57
Others 1		114,575,845.62	109,141,762.08
Others 2		2,664,655,062.55	2,435,353,649.20
Total Deposits (E)		2,880,509,916.62	2,643,290,878.85
Total Liabilities (G= D+E+F)		2,880,509,916.62	2,643,290,878.85

STATEMENT NO. 3

DAMBATTA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,158,090,467.88	Local Govt Share of Statutory Allocation		1,368,756,083.35	3,378,668,927.69		3,378,668,927.69	2,009,912,844.34
816,589,547.36	Local Govt Share of VAT		966,144,060.43	902,924,282.61		902,924,282.61	(63,219,777.82)
75,637,945.91	Other Federally Allocated Revenue	1	199,684,802.60	890,997,709.20		890,997,709.20	691,312,906.60
-	10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
-	Other Capital Receipts		-	-		-	0.00
844,800.00	Tax Revenue	2	1,384,772.12	3,550,000.00		3,550,000.00	2,165,227.88
6,684,350.00	Non Tax Revenue	3	26,043,162.27	120,037,339.00		120,037,339.00	93,994,176.73
5,738,120.00	Investment Income		12,438,500.00	14,950,000.00		14,950,000.00	2,511,500.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursment	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
115,471,178.60	Domestic Loans/Borrowings		28,954,748.27	341,000,000.00		341,000,000.00	312,045,251.73
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,179,056,409.75	Total Revenue (A)		2,629,315,219.94	5,721,128,258.50	-	5,721,128,258.50	3,091,813,038.56
	LESS EXPENDITURE:						
1,769,057,637.82	Salaries & Wages	5	1,861,675,771.09	1,834,308,450.38		1,834,308,450.38	(27,367,320.71)
23,863,636.25	Social Benefits	6	38,636,360.00	82,463,779.00		82,463,779.00	43,827,419.00
383,368,388.09	Overhead Cost	7	441,936,305.24	605,161,477.00		605,161,477.00	163,225,171.76
99,223,165.00	Grants & Contributions		140,490,578.18	150,000,000.00		150,000,000.00	9,509,421.82
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
2,285,364,247.56	Total Expenditure (B)		2,482,739,014.51	2,671,933,706.38	-	2,671,933,706.38	189,194,691.87
(106,307,837.81)	Operating Balance: (A - B)		146,576,205.43	3,049,194,552.12	-	3,049,194,552.12	2,902,618,346.69
(106,307,837.81)	Transfer to Capital Development Fund		146,576,205.43				

STATEMENT NO. 4

DAMBATTAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supple mentary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		16,395,984.10				-
	Add: Revenue						-
	Transfer from Capital Development Fund		146,576,205.43				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%
-	Total Revenue		162,972,189.53	-	-	-	0%
	Less: Capital Expenditure						-
13,446,000.00	Fixed Assets Procured	9	166,762,457.02	286,500,000.00	286,500,000.00		58%
53,241,838.83	Construction / Provision		127,988,979.82	1,057,395,560.00	1,057,395,560.00		12%
34,933,147.50	Rehabilitation / Repairs		17,300,000.00	1,055,744,239.72	1,055,744,239.72		2%
-	Preservation of the Environment		-	38,786,689.28	38,786,689.28		0%
-	Other Capital Project		-	-	-		#DIV/0!
36,038,870.28	Liabilities / Equities		37,172,141.03	180,000,000.00	180,000,000.00		21%
137,659,856.61	Sub-total			349,223,577.87	2,618,426,489.00	2,618,426,489.00	-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
1				2,618,426,489.00	2,618,426,489.00	-	13%
(137,659,856.61)	Closing Balance		(186,251,388.34)	(2,618,426,489.00)	(2,618,426,489.00)	0.00	(0.13)

SCHEDULE OF INVESTMENTS
DAMBATTA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	Dala Building Society	2,221,977.27
2	Ja'iz Bank	477,272.50
3	Urban development bank	500,000.00
4	Unity Bank	1,393.20
5	Niger Delta Power Holding	460,378.77
	TOTAL INVESTMENTS	3,661,021.74

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL



DAWAKIN KUDU LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Dawakin Kudu
Local Government Secretariat
P.M.B 3429, Kano

Tel: 064711020, 711922

In case of reply please quote Reference

No: _____

Date: _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

DAWAKIN KUDU LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

DAWAKIN KUDU LOCAL GOVT. COUNCIL
KANO STATE



DAWAKIN KUDU LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Dawakin Kudu
Local Government Secretariat
P.M.B 3429, Kano

Tel: 064711020, 711922

In case of reply please quote Reference

No: _____

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

DAWAKIN KUDU LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

DAWAKIN KUDU LOCAL GOVT. COUNCIL
KANO STATE



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

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3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**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, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,979,048,942.88	Local Govt Share of Statutory Allocation		1,471,359,658.22	1,256,750,797.40
1,319,287,268.11	Local Govt Share of VAT		996,107,621.78	841,966,682.80
1,577,184,000.00	Other Federally Allocated Revenue	1	212,467,365.24	81,307,855.85
70,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
30,500,000.00	Tax Revenue	2	4,672,748.80	5,043,000.00
99,665,000.00	Non Tax Revenue	3	11,494,049.30	6,824,000.00
24,000,000.00	Investment Income		8,032,400.00	315,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		22,161,268.99	115,471,178.68
5,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
6,446,685,210.99	Total Receipts from Operating Activities (A)		2,752,204,203.23	2,307,678,514.73
	PAYMENTS:			
2,015,603,307.07	Salaries & Wages	5	1,787,392,951.26	1,668,863,281.22
80,086,551.50	Social Benefits	6	44,257,907.42	11,363,636.45
743,710,000.00	Overhead Cost	7	508,993,205.46	369,553,219.67
121,250,000.00	Grants & Contributions		104,988,915.57	112,278,030.60
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,857,420.40
-	Transfer to other Fund		-	-
2,960,649,858.57	Total Outflow from Operating Activities (B)		2,445,632,979.71	2,171,915,588.34
	Net Cashflow From Operating Activities C = (A-B)		306,571,223.52	135,762,926.39
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
967,000,000.00	Fixed Assets Procured		159,885,325.58	7,037,112.60
1,116,395,560.00	Construction / Provision		159,626,403.53	22,525,801.05
631,109,340.69	Rehabilitation / Repairs		24,523,923.00	3,059,833.67
187,000,000.00	Preservation of the Environment	9	8,260,299.07	-
-	Other Capital Project		-	-
-	Liabilities / Equities		-	2,485,000.00
2,901,504,900.69	Total Capital Expenditure = D		352,295,951.18	35,107,747.32
	Net Cash Flow from Investing Activities E = (C-D)		(45,724,727.66)	100,655,179.07
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(44,968,902.55)
	Increase/decrease in other Liability		80,948,375.97	52,556,393.69
	Total Movement in other cash equivalent account = G		(80,948,375.97)	(97,525,296.24)
	Total Expenditure from Financing Activities = F		(80,948,375.97)	(97,525,296.24)
	Net Cash Flow from all Activities G = (E-F)		35,223,648.31	3,129,882.83
	Cash & Its Equivalent as at 1/1/2022 = H		2,803,482.29	(326,400.54)
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		38,027,130.60	2,803,482.29

STATEMENT NO. 2

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		5,152.43	-
Main Account		15,275,795.07	1,550,012.09
Project Account			-
Revenue Account		22,743,528.78	1,247,160.88
Others		2,654.32	6,309.32
Total Recurrent Assets (A)	10	38,027,130.60	2,803,482.29
Non-Current Assets			
Total Investments (B)	11	3,664,167.78	3,664,167.78
Advances			
Retained Balance	12	-	
Stabilization		570,342,614.06	570,342,614.06
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		570,342,614.06	570,342,614.06
<i>Balance of Liabilities Over Assets (D)</i>		1,001,732,642.95	956,007,915.29
Total Assets (D= A+B+C+D)		1,613,766,555.39	1,532,818,179.42
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		101,154,724.69	101,154,724.69
Others 1		197,226,894.19	116,278,518.22
Others 2		1,315,384,936.51	1,315,384,936.51
Total Deposits (E)		1,613,766,555.39	1,532,818,179.42
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		1,613,766,555.39	1,532,818,179.42

STATEMENT NO. 3

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,256,750,797.40	Local Govt Share of Statutory Allocation		1,471,359,658.22	2,979,048,942.88		2,979,048,942.88	1,507,689,284.66
841,966,682.80	Local Govt Share of VAT		996,107,621.78	1,319,287,268.11		1,319,287,268.11	323,179,646.33
81,307,855.85	Other Federally Allocated Revenue	<u>1</u>	212,467,365.24	1,577,184,000.00		1,577,184,000.00	1,364,716,634.76
-	10% State Allocation		25,909,090.90	70,000,000.00		70,000,000.00	44,090,909.10
-	Other Capital Receipts		-	-		-	0.00
5,043,000.00	Tax Revenue	2	4,672,748.80	30,500,000.00		30,500,000.00	25,827,251.20
6,824,000.00	Non Tax Revenue	3	11,494,049.30	99,665,000.00		99,665,000.00	88,170,950.70
315,000.00	Investment Income		8,032,400.00	24,000,000.00		24,000,000.00	15,967,600.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
115,471,178.68	Domestic Loans/Borrowings		22,161,268.99	342,000,000.00		342,000,000.00	319,838,731.01
-	Extraordinary Items		-	5,000,000.00		5,000,000.00	5,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,307,678,514.73	Total Revenue (A)		2,752,204,203.23	6,446,685,210.99	-	6,446,685,210.99	3,694,481,007.76
	LESS EXPENDITURE:						
1,668,863,281.22	Salaries & Wages	5	1,787,392,951.26	2,015,603,307.07		2,015,603,307.07	228,210,355.81
11,363,636.45	Social Benefits	6	44,257,907.42	80,086,551.50		80,086,551.50	35,828,644.08
369,553,219.67	Overhead Cost	7	508,993,205.46	743,710,000.00		743,710,000.00	234,716,794.54
112,278,030.60	Grants & Contributions		104,988,915.57	121,250,000.00		121,250,000.00	16,261,084.43
-	Subsidies General		-	-	0	0	0.00
9,857,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
2,171,915,588.34	Total Expenditure (B)		2,445,632,979.71	2,960,649,858.57	-	2,960,649,858.57	515,016,878.86
135,762,926.39	Operating Balance: (A - B)		306,571,223.52	3,486,035,352.42	-	3,486,035,352.42	3,179,464,128.90
135,762,926.39	Transfer to Capital Development Fund		306,571,223.52				

STATEMENT NO. 4

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplem entary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		2,803,482.29				-
	Add: Revenue						-
	Transfer from Capital Development Fund		306,571,223.52				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%
-	Total Revenue		309,374,705.81	-	-	-	0%
	Less: Capital Expenditure						-
7,037,112.60	Fixed Assets Procured		159,885,325.58	967,000,000.00	967,000,000.00		17%
22,525,801.05	Construction / Provision		159,626,403.53	1,116,395,560.00	1,116,395,560.00		14%
3,059,833.67	Rehabilitation / Repairs	9	24,523,923.00	631,109,340.69	631,109,340.69		4%
-	Preservation of the Environment		8,260,299.07	187,000,000.00	187,000,000.00		4%
-	Other Capital Project		-	-	-		
2,485,000.00	Liabilities / Equities		-	-	-		
35,107,747.32	Sub-total		352,295,951.18	2,901,504,900.69	2,901,504,900.69	-	12%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
35,107,747.32	Total Capital Expenditure for the year		352,295,951.18	2,901,504,900.69	2,901,504,900.69	-	12%
(35,107,747.32)	Closing Balance		(42,921,245.37)	(2,901,504,900.69)	(2,901,504,900.69)	0.00	(0.12)

SCHEDULE OF INVESTMENTS
DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
2	UNITY BANK PLC	4,539.24
3	URBANDEVELOPMENT BANK	500,000.00
4	JA,IZ BANK	477,272.50
5	DALA BULDING SOCIETY	2,221,977.27
6	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	3,664,167.78

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL



DAWAKIN TOFA LOCAL GOVERNMENT

KANO STATE

*In case of reply please quote Reference
No: _____*

Tel: 064-421068

Date: _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

DAWAKIN TOFA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

DAWAKIN TOFA LOCAL GOVT. COUNCIL
KANO STATE



DAWAKIN TOFA LOCAL GOVERNMENT

KANO STATE

*In case of reply please quote Reference
No: _____*

Tel: 064-421068

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

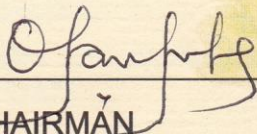
These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose 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, 2022

Best Regard,

SIGNATURE:



CHAIRMAN

DAWAKIN TOFA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:



TREASURER

DAWAKIN TOFA LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**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, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022 (=N=)	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022 (=N=)	PREVIOUS YEAR 2021 (=N=)
	RECEIPTS			
3,079,781,788.85	Local Govt Share of Statutory Allocation		1,481,664,644.41	1,266,659,743.87
1,140,957,453.09	Local Govt Share of VAT		1,034,782,820.70	874,721,993.48
763,000,040.92	Other Federally Allocated Revenue	1	215,561,965.86	81,877,313.01
90,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
20,500,000.00	Tax Revenue	2	26,300,000.00	14,417,500.00
202,752,522.11	Non Tax Revenue	3	52,290,434.53	69,476,529.38
78,125,000.00	Investment Income		47,165,510.00	63,069,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		22,161,268.99	69,006,661.88
6,825,000.00	Extraordinary Items		3,836,500.00	250,000.00
105,000.00	Prepayments/Arrears of Revenue		-	60,000.00
5,723,046,804.97	Total Receipts from Operating Activities (A)		2,909,672,235.39	2,439,538,741.62
	PAYMENTS:			
1,609,253,523.74	Salaries & Wages	5	1,356,693,224.52	1,334,623,383.15
102,547,790.00	Social Benefits	6	31,596,715.12	30,681,818.08
840,239,710.00	Overhead Cost	7	335,345,960.36	485,825,948.99
49,500,000.00	Grants & Contributions		33,746,338.54	33,860,999.99
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.00
-	Transfer to other Fund		-	-
2,601,541,023.74	Total Outflow from Operating Activities (B)		1,757,382,238.54	1,894,843,570.21
	Net Cashflow From Operating Activities C = (A-B)		1,152,289,996.85	544,695,171.41
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
754,400,000.00	Fixed Assets Procured		270,250,955.47	45,565,909.09
1,388,193,377.89	Construction / Provision		359,330,761.77	496,359,220.34
421,000,000.00	Rehabilitation / Repairs		17,136,998.88	222,540,225.85
71,000,000.00	Preservation of the Environment	9	14,706,689.45	1,300,000.00
-	Other Capital Project		-	-
203,993,950.00	Liabilities / Equities		85,606,359.48	-
2,838,587,327.89	Total Capital Expenditure = D		747,031,765.05	765,765,355.28
	Net Cash Flow from Investing Activities E = (C-D)		405,258,231.80	(221,070,183.87)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		230,176,538.12	(101,731,897.80)
	Increase/decrease in other Liability		(163,590,073.14)	125,139,911.57
	Total Movement in other cash equivalent account = G		393,766,611.26	(226,871,809.37)
	Total Expenditure from Financing Activities = F		393,766,611.26	(226,871,809.37)
	Net Cash Flow from all Activities G = (E-F)		11,491,620.54	5,801,625.50
	Cash & Its Equivalent as at 1/1/2022 = H		21,228,474.24	15,426,848.74
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		32,720,094.78	21,228,474.24

STATEMENT NO. 2

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			
Main Account		7,815,728.86	13,641,820.32
Project Account		20,997.24	15,407.11
Revenue Account		24,868,370.07	7,550,228.07
Others		14,998.61	21,018.74
Total Recurrent Assets (A)	10	32,720,094.78	21,228,474.24
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		620,985,677.62	390,809,139.50
Stabilization		636,001,394.02	636,001,394.02
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,256,987,071.64	1,026,810,533.52
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		1,293,368,998.16	1,051,700,839.50
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		149,994,839.18	187,242,244.42
Others 1		255,871,077.77	382,213,745.67
Others 2		-	-
Total Deposits (E)		405,865,916.95	569,455,990.09
<i>Balance of Assets Over Liabilities (F)</i>		887,503,081.21	482,244,849.41
Total Liabilities (G= D+E+F)		1,293,368,998.16	1,051,700,839.50

STATEMENT NO. 3

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,266,659,743.87	Local Govt Share of Statutory Allocation		1,481,664,644.41	3,079,781,788.85		3,079,781,788.85	1,598,117,144.44
874,721,993.48	Local Govt Share of VAT		1,034,782,820.70	1,140,957,453.09		1,140,957,453.09	106,174,632.39
81,877,313.01	Other Federally Allocated Revenue	1	215,561,965.86	763,000,040.92		763,000,040.92	547,438,075.06
-	10% State Allocation		25,909,090.90	90,000,000.00		90,000,000.00	64,090,909.10
-	Other Capital Receipts		-	-		-	0.00
14,417,500.00	Tax Revenue	2	26,300,000.00	20,500,000.00		20,500,000.00	(5,800,000.00)
69,476,529.38	Non Tax Revenue	3	52,290,434.53	202,752,522.11		202,752,522.11	150,462,087.58
63,069,000.00	Investment Income		47,165,510.00	78,125,000.00		78,125,000.00	30,959,490.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
69,006,661.88	Domestic Loans/Borrowings		22,161,268.99	341,000,000.00		341,000,000.00	318,838,731.01
250,000.00	Extraordinary Items		3,836,500.00	6,825,000.00		6,825,000.00	2,988,500.00
60,000.00	Prepayments/Arrears of Revenue		-	105,000.00		105,000.00	105,000.00
2,439,538,741.62	Total Revenue (A)		2,909,672,235.39	5,723,046,804.97	-	5,723,046,804.97	2,813,374,569.58
	LESS EXPENDITURE:						
1,334,623,383.15	Salaries & Wages	5	1,356,693,224.52	1,609,253,523.74		1,609,253,523.74	252,560,299.22
30,681,818.08	Social Benefits	6	31,596,715.12	102,547,790.00		102,547,790.00	70,951,074.88
485,825,948.99	Overhead Cost	7	335,345,960.36	840,239,710.00		840,239,710.00	504,893,749.64
33,860,999.99	Grants & Contributions		33,746,338.54	49,500,000.00		49,500,000.00	15,753,661.46
-	Subsidies General		-	-	0	0	0.00
9,851,420.00	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
1,894,843,570.21	Total Expenditure (B)		1,757,382,238.54	2,601,541,023.74	-	2,601,541,023.74	844,158,785.20
544,695,171.41	Operating Balance: (A - B)		1,152,289,996.85	3,121,505,781.23	-	3,121,505,781.23	1,969,215,784.38
544,695,171.41	Transfer to Capital Development Fund		1,152,289,996.85				

STATEMENT NO. 4

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Suppleme ntary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		21,228,474.24				-
	Add: Revenue						-
	Transfer from Capital Development Fund		1,152,289,996.85				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%
-	Total Revenue		1,173,518,471.09	-	-	-	0%
	Less: Capital Expenditure						-
45,565,909.09	Fixed Assets Procured	9	270,250,955.47	754,400,000.00	754,400,000.00		36%
496,359,220.34	Construction / Provision		359,330,761.77	1,388,193,377.89	1,388,193,377.89		26%
222,540,225.85	Rehabilitation / Repairs		17,136,998.88	421,000,000.00	421,000,000.00		4%
1,300,000.00	Preservation of the Environment		14,706,689.45	71,000,000.00	71,000,000.00		21%
-	Other Capital Project		-	-	-		
-	Liabilities / Equities		85,606,359.48	203,993,950.00	203,993,950.00		42%
765,765,355.28	Sub-total		747,031,765.05	2,838,587,327.89	2,838,587,327.89	-	26%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
765,765,355.28	Total Capital Expenditure for the year		747,031,765.05	2,838,587,327.89	2,838,587,327.89	-	26%
(765,765,355.28)	Closing Balance		426,486,706.04	(2,838,587,327.89)	(2,838,587,327.89)	0.00	(0.26)

SCHEDULE OF INVESTMENTS
DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	Unity Bank PLC	2,203.20
2	Urban Development Bank	500,000.00
3	Ja'iz Bank PLC	477,272.50
4	Dala Building Society	2,221,977.27
5	Niger Delta Power	460,378.77
	TOTAL INVESTMENTS	3,661,831.74

DOGUWA LOCAL GOVERNMENT COUNCIL



DOGUWA LOCAL GOVERNMENT

RIRUWAI HEADQUARTERS

KANO STATE

PMB 3021
KANO - NIGERIA

In case of Reply; Please Quote reference

Date:.....

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
DOGUWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
DOGUWA LOCAL GOVT. COUNCIL
KANO STATE



DOGUWA LOCAL GOVERNMENT

RIRUWAI HEADQUARTERS

KANO STATE

PMB 3021
KANO - NIGERIA

In case of Reply; Please Quote reference

Date:.....

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN
DOGUWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
DOGUWA LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF DOGUWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1

DOGUWA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
1,950,593,044.00	Local Govt Share of Statutory Allocation		1,373,298,350.96	1,162,458,167.74
1,176,566,419.00	Local Govt Share of VAT		868,472,241.46	733,868,039.42
801,008,251.00	Other Federally Allocated Revenue	1	195,224,456.71	75,888,953.25
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
360,000.00	Tax Revenue	2	340,000.00	319,000.00
50,262,000.00	Non Tax Revenue	3	1,346,500.00	775,240.00
3,350,000.00	Investment Income		2,313,850.00	1,827,820.00
50,000.00	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
20,000,000.00	Aids & Grants		-	5,000,000.00
341,000,000.00	Domestic Loans/Borrowings		29,004,748.27	111,568,280.79
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,413,189,714.00	Total Receipts from Operating Activities (A)		2,495,909,238.30	2,091,705,501.20
	PAYMENTS:			
1,344,689,165.00	Salaries & Wages	5	1,132,510,194.30	1,085,030,422.06
50,500,000.00	Social Benefits	6	33,154,545.37	42,045,454.36
529,050,000.00	Overhead Cost	7	454,931,549.55	319,546,443.66
79,500,000.00	Grants & Contributions		77,705,954.53	72,949,021.21
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,003,739,165.00	Total Outflow from Operating Activities (B)		1,698,302,243.75	1,529,422,761.69
	Net Cashflow From Operating Activities C = (A-B)		797,606,994.55	562,282,739.51
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
144,000,000.00	Fixed Assets Procured		73,181,925.65	29,935,545.28
839,395,560.00	Construction / Provision		90,427,022.73	212,367,269.92
650,000,000.00	Rehabilitation / Repairs		31,348,900.00	304,400,992.06
113,000,000.00	Preservation of the Environment	9	-	3,491,920.89
-	Other Capital Project		-	-
310,494,069.00	Liabilities / Equities		57,168,022.05	12,087,011.36
2,056,889,629.00	Total Capital Expenditure = D		252,125,870.43	562,282,739.51
	Net Cash Flow from Investing Activities E = (C-D)		545,481,124.12	(0.00)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		495,632,465.22	307,440,278.15
	Increase/decrease in other Liability		-	330,802,533.03
	Total Movement in other cash equivalent account = G		495,632,465.22	(23,362,254.88)
	Total Expenditure from Financing Activities = F		495,632,465.22	(23,362,254.88)
	Net Cash Flow from all Activities G = (E-F)		49,848,658.90	23,362,254.88
	Cash & Its Equivalent as at 1/1/2022 = H		29,800,657.45	6,438,402.57
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		79,649,316.35	29,800,657.45

STATEMENT NO. 2

DOGUWA LOCAL GOVERNMENT COUNCIL

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

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		-	-
Main Account		40,415,706.65	29,685,203.30
Project Account		-	-
Revenue Account		39,232,038.90	113,090.00
Others		1,570.80	2,364.15
Total Recurrent Assets (A)	10	79,649,316.35	29,800,657.45
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		3,523,026,801.98	3,027,394,336.76
Stabilization		628,700,391.53	628,700,391.53
Impersonal (Others)		39,189,107.00	39,189,107.00
Personal		-	-
Total Non-Current Assets (C)		4,190,916,300.51	3,695,283,835.29
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		4,274,227,448.60	3,728,746,324.48
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		65,511,733.89	65,511,733.89
Others 1		19,397,544.15	19,397,544.15
Others 2		-	-
Total Deposits (E)		84,909,278.04	84,909,278.04
<i>Balance of Assets Over Liabilities (F)</i>		4,189,318,170.56	3,643,837,046.44
Total Liabilities (G= D+E+F)		4,274,227,448.60	3,728,746,324.48

STATEMENT NO. 3

DOGUWA LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,162,458,167.74	Local Govt Share of Statutory Allocation		1,373,298,350.96	1,950,593,044.00		1,950,593,044.00	577,294,693.04
733,868,039.42	Local Govt Share of VAT		868,472,241.46	1,176,566,419.00		1,176,566,419.00	308,094,177.54
75,888,953.25	Other Federally Allocated Revenue	<u>1</u>	195,224,456.71	801,008,251.00		801,008,251.00	605,783,794.29
-	10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
-	Other Capital Receipts		-	-		-	0.00
319,000.00	Tax Revenue	2	340,000.00	360,000.00		360,000.00	20,000.00
775,240.00	Non Tax Revenue	3	1,346,500.00	50,262,000.00		50,262,000.00	48,915,500.00
1,827,820.00	Investment Income		2,313,850.00	3,350,000.00		3,350,000.00	1,036,150.00
-	Interest Earned		-	50,000.00		50,000.00	50,000.00
-	Refund and Re-imbursment	4	-	-		-	0.00
5,000,000.00	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
111,568,280.79	Domestic Loans/Borrowings		29,004,748.27	341,000,000.00		341,000,000.00	311,995,251.73
-	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,091,705,501.20	Total Revenue (A)		2,495,909,238.30	4,413,189,714.00	-	4,413,189,714.00	1,917,280,475.70
	LESS EXPENDITURE:						
1,085,030,422.06	Salaries & Wages	5	1,132,510,194.30	1,344,689,165.00		1,344,689,165.00	212,178,970.70
42,045,454.36	Social Benefits	6	33,154,545.37	50,500,000.00		50,500,000.00	17,345,454.63
319,546,443.66	Overhead Cost	7	454,931,549.55	529,050,000.00		529,050,000.00	74,118,450.45
72,949,021.21	Grants & Contributions		77,705,954.53	79,500,000.00		79,500,000.00	1,794,045.47
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
1,529,422,761.69	Total Expenditure (B)		1,698,302,243.75	2,003,739,165.00	-	2,003,739,165.00	305,436,921.25
562,282,739.51	Operating Balance: (A - B)		797,606,994.55	2,409,450,549.00	-	2,409,450,549.00	1,611,843,554.45
562,282,739.51	Transfer to Capital Development Fund		797,606,994.55				

STATEMENT NO. 4

DOGUWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
6,438,402.57	Opening Balance 1/1/2022		29,800,657.45				-
	Add: Revenue						-
562,282,739.51	Transfer from Capital Development Fund		797,606,994.55				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%
568,721,142.08	Total Revenue		827,407,652.00	-	-	-	0%
	Less: Capital Expenditure						-
29,935,545.28	Fixed Assets Procured	9	73,181,925.65	144,000,000.00	144,000,000.00		51%
212,367,269.92	Construction / Provision		90,427,022.73	839,395,560.00	839,395,560.00		11%
304,400,992.06	Rehabilitation / Repairs		31,348,900.00	650,000,000.00	650,000,000.00		5%
3,491,920.89	Preservation of the Environment		-	113,000,000.00	113,000,000.00		0%
-	Other Capital Project		-	-	-	-	
12,087,011.36	Liabilities / Equities		57,168,022.05	310,494,069.00	310,494,069.00		18%
562,282,739.51	Sub-total		252,125,870.43	2,056,889,629.00	2,056,889,629.00	-	12%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
562,282,739.51	Total Capital Expenditure for the year		252,125,870.43	2,056,889,629.00	2,056,889,629.00	-	12%
6,438,402.57	Closing Balance		575,281,781.57	(2,056,889,629.00)	(2,056,889,629.00)	0.00	(0.12)

SCHEDULE OF INVESTMENTS
DOGUWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	NIGER DELTA POWER HOLDING CO.	460,378.77
2	UNITY BANK	2,203.20
3	URBAN DEVELOPMENT BANK	500,000.00
4	JAIZ BANK	477,272.50
5	DALA BUILDING SOCIETY	2,221,977.27
	TOTAL INVESTMENTS	3,661,831.74

FAGGE LOCAL GOVERNMENT COUNCIL



FAGGE LOCAL GOVERNMENT

KANO STATE

OFFICE OF THE CHAIRMAN

Telegram:
LOCFAGGE

Incase of Reply please
Quote Reference
No.....

Muhammadu Vice Adamu Secretariat
Murtala Muhammed Way
P.M.B. 3021
Kano - Nigeria
Date: 6th December, 2023

STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to international Public Sector Accounting Standard (IPSAS) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes notes to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best regards,

SIGNATURE:

CHAIRMAN
Fagge Local Govt. Council
Kano State

SIGNATURE:

TREASURER
Fagge Local Govt. Council
Kano State



FAGGE LOCAL GOVERNMENT

KANO STATE

OFFICE OF THE CHAIRMAN

Telegram:
LOCFAGGE

Incase of Reply please
Quote Reference
No.....

Muhammadu Vice Adamu Secretariat
Murtala Muhammed Way
P.M.B. 3021
Kano - Nigeria
Date: 6th December, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with General 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, 2022.

Best regards,

SIGNATURE:

CHAIRMAN
Fagge Local Govt. Council
Kano State

SIGNATURE:

TREASURER
Fagge Local Govt. Council
Kano State



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF FAGGE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

FAGGE LOCAL GOVERNMENT COUNCIL

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

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
3,994,780,000.00	Local Govt Share of Statutory Allocation		1,345,398,299.25	1,135,630,366.69
995,000,000.00	Local Govt Share of VAT		950,423,553.53	803,275,327.86
1,481,780,000.00	Other Federally Allocated Revenue	1	196,323,018.04	74,347,186.50
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
108,000,000.00	Tax Revenue	2	13,740,000.00	33,603,000.00
235,047,369.00	Non Tax Revenue	3	46,705,403.00	32,837,172.69
80,000,000.00	Investment Income		55,332,612.00	32,116,000.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
10,000,000.00	Aids & Grants		-	6,000,000.00
341,000,000.00	Domestic Loans/Borrowings		28,954,748.28	114,406,694.81
15,000,000.00	Extraordinary Items		7,216,818.18	-
550,000.00	Prepayments/Arrears of Revenue		-	-
7,330,157,369.00	Total Receipts from Operating Activities (A)		2,670,003,543.18	2,232,215,748.55
	PAYMENTS:			
2,291,802,701.66	Salaries & Wages	5	2,297,168,666.64	2,180,812,858.73
80,809,128.00	Social Benefits	6	48,782,031.23	85,846,464.38
831,920,000.00	Overhead Cost	7	748,782,835.75	608,550,132.07
150,000,000.00	Grants & Contributions		215,575,273.35	227,480,347.15
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
3,354,531,829.66	Total Outflow from Operating Activities (B)		3,310,308,806.97	3,112,541,222.73
	Net Cashflow From Operating Activities C = (A-B)		(640,305,263.79)	(880,325,474.18)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
950,000,000.00	Fixed Assets Procured		91,359,749.99	10,788,000.00
1,631,895,560.00	Construction / Provision		48,889,380.39	143,271,217.32
558,000,000.00	Rehabilitation / Repairs		35,233,275.00	-
245,000,000.00	Preservation of the Environment	9	28,327,429.30	34,611,608.29
16,000,000.00	Other Capital Project		-	-
220,000,000.00	Liabilities / Equities		34,435,655.00	8,175,000.00
3,620,895,560.00	Total Capital Expenditure = D		238,245,489.68	196,845,825.61
	Net Cash Flow from Investing Activities E = (C-D)		(878,550,753.47)	(1,077,171,299.79)
	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		0.00	(69,602,973.98)
	Increase/decrease in other Liability		897,688,297.60	997,859,473.04
	Total Movement in other cash equivelent account = G		(897,688,297.60)	(1,067,462,447.02)
	Total Expenditure from Financing Activities = F		(897,688,297.60)	(1,067,462,447.02)
	Net Cash Flow from all Activities G = (E-F)		19,137,544.13	(9,708,852.77)
	Cash & Its Equivalent as at 1/1/2022 = H		17,661,435.40	27,370,288.17
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		36,798,979.53	17,661,435.40

STATEMENT NO. 2

FAGGE LOCAL GOVERNMENT COUNCIL

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

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		15,352.65	
Main Account		27,430.83	30,204.95
Project Account			
Revenue Account		22,914,178.89	207,994.98
Others		13,842,017.16	17,423,235.47
Total Recurrent Assets (A)	10	36,798,979.53	17,661,435.40
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,161,035.24	3,161,035.24
Advances			
Retained Balance	12	-	
Stabilization		323,553,193.41	323,553,193.41
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		323,553,193.41	323,553,193.41
<i>Balance of Liabilities Over Assets (D)</i>		9,626,687,069.21	8,748,136,315.74
Total Assets (D= A+B+C+D)		9,990,200,277.39	9,092,511,979.79
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		108,232,607.44	106,254,554.09
Others 1		12,499,446.58	12,499,446.58
Others 2		9,869,468,223.37	8,973,757,979.12
Total Deposits (E)		9,990,200,277.39	9,092,511,979.79
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		9,990,200,277.39	9,092,511,979.79

STATEMENT NO. 3

FAGGE LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,135,630,366.69	Local Govt Share of Statutory Allocation		1,345,398,299.25	3,994,780,000.00		3,994,780,000.00	2,649,381,700.75
803,275,327.86	Local Govt Share of VAT		950,423,553.53	995,000,000.00		995,000,000.00	44,576,446.47
74,347,186.50	Other Federally Allocated Revenue	1	196,323,018.04	1,481,780,000.00		1,481,780,000.00	1,285,456,981.96
-	10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
-	Other Capital Receipts		-	-		-	0.00
33,603,000.00	Tax Revenue	2	13,740,000.00	108,000,000.00		108,000,000.00	94,260,000.00
32,837,172.69	Non Tax Revenue	3	46,705,403.00	235,047,369.00		235,047,369.00	188,341,966.00
32,116,000.00	Investment Income		55,332,612.00	80,000,000.00		80,000,000.00	24,667,388.00
-	Interest Earned		-	-		-	0.00
-	Refund and Reimbursement	4	-	-		-	0.00
6,000,000.00	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
114,406,694.81	Domestic Loans/Borrowings		28,954,748.28	341,000,000.00		341,000,000.00	312,045,251.72
-	Extraordinary Items		7,216,818.18	15,000,000.00		15,000,000.00	7,783,181.82
-	Prepayments/Arrears of Revenue		-	550,000.00		550,000.00	550,000.00
2,232,215,748.55	Total Revenue (A)		2,670,003,543.18	7,330,157,369.00	-	7,330,157,369.00	4,660,153,825.82
	LESS EXPENDITURE:						
2,180,812,858.73	Salaries & Wages	5	2,297,168,666.64	2,291,802,701.66		2,291,802,701.66	(5,365,964.98)
85,846,464.38	Social Benefits	6	48,782,031.23	80,809,128.00		80,809,128.00	32,027,096.77
608,550,132.07	Overhead Cost	7	748,782,835.75	831,920,000.00		831,920,000.00	83,137,164.25
227,480,347.15	Grants & Contributions		215,575,273.35	150,000,000.00		150,000,000.00	(65,575,273.35)
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
3,112,541,222.73	Total Expenditure (B)		3,310,308,806.97	3,354,531,829.66	-	3,354,531,829.66	44,223,022.69
(880,325,474.18)	Operating Balance: (A - B)		(640,305,263.79)	3,975,625,539.34	-	3,975,625,539.34	4,615,930,803.13
(880,325,474.18)	Transfer to Capital Development Fund		(640,305,263.79)				

STATEMENT NO. 4

FAGGE LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplem entary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		17,661,435.40				-
	Add: Revenue						-
	Transfer from Capital Development Fund		(640,305,263.79)				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%
-	Total Revenue		(622,643,828.39)	-	-	-	0%
	Less: Capital Expenditure						-
10,788,000.00	Fixed Assets Procured		91,359,749.99	950,000,000.00	950,000,000.00		10%
143,271,217.32	Construction / Provision		48,889,380.39	1,631,895,560.00	1,631,895,560.00		3%
-	Rehabilitation / Repairs	9	35,233,275.00	558,000,000.00	558,000,000.00		6%
34,611,608.29	Preservation of the Environment		28,327,429.30	245,000,000.00	245,000,000.00		12%
-	Other Capital Project		-	16,000,000.00	16,000,000.00		0%
8,175,000.00	Liabilities / Equities		34,435,655.00	220,000,000.00	220,000,000.00		16%
196,845,825.61	Sub-total		238,245,489.68	3,620,895,560.00	3,620,895,560.00	-	7%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure- P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
196,845,825.61	Total Capital Expenditure for the year		238,245,489.68	3,620,895,560.00	3,620,895,560.00	-	7%
(196,845,825.61)	Closing Balance		(860,889,318.07)	(3,620,895,560.00)	(3,620,895,560.00)	0.00	(0.07)

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

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,406.70
2	JA,IZ BANK PLC	477,272.50
3	DALA BULDING SOCIETY	2,221,977.27
4	NIGER DELTA POWER HPLDING	460,378.77
	TOTAL INVESTMENTS	3,161,035.24

GABASAWA LOCAL GOVERNMENT COUNCIL



GABASAWA LOCAL GOVERNMENT COUNCIL

KANO STATE

SECRETARIAT ZAKIRAI TOWN
(OFFICE OF THE EXECUTIVE CHAIRMAN)

Telegrams:
LOGGSW

P.M.B. 002 ZAKIRAI
KANO STATE - NGERIA
DATE: _____

In case of reply please quote Reference
Ref. No. _____

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) and the other applicable standards as may be defined By the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the Provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as Amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

GABASAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

GABASAWA LOCAL GOVT. COUNCIL

KANO STATE



GABASAWA LOCAL GOVERNMENT COUNCIL

KANO STATE

SECRETARIAT ZAKIRAI TOWN
(OFFICE OF THE EXECUTIVE CHAIRMAN)

Telegrams:
LOGGSW

P.M.B. 002 ZAKIRAI
KANO STATE - NGERIA

DATE: _____

In case of reply please quote Reference
Ref. No. _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022.

Best Regard,

SIGNATURE:

TREASURER

GABASAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

CHAIRMAN

GABASAWA LOCAL GOVT. COUNCIL

KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GABASAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
GABASAWA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,900,115,181.00	Local Govt Share of Statutory Allocation		1,405,751,005.85	1,193,663,607.03
1,124,895,325.00	Local Govt Share of VAT		971,453,601.44	821,086,374.03
546,546,779.00	Other Federally Allocated Revenue	1	204,014,761.56	77,682,298.45
89,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
400,000.00	Tax Revenue	2	-	150,000.00
83,345,054.00	Non Tax Revenue	3	10,151,127.39	6,973,754.25
12,150,000.00	Investment Income		2,165,300.00	508,040.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000,000.00	Aids & Grants		-	-
32,925,487.00	Domestic Loans/Borrowings		12,818,181.82	115,471,178.68
124,167,716.00	Extraordinary Items		-	1,645,966.31
500,000.00	Prepayments/Arrears of Revenue		-	-
4,924,045,542.00	Total Receipts from Operating Activities (A)		2,632,263,068.96	2,217,181,218.75
	PAYMENTS:			
1,546,974,863.00	Salaries & Wages	5	1,415,715,783.36	1,295,894,901.82
85,157,900.00	Social Benefits	6	54,545,454.48	3,409,090.91
704,990,065.00	Overhead Cost	7	506,176,263.86	202,249,108.56
124,850,000.00	Grants & Contributions		118,880,573.00	44,007,172.04
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,461,972,828.00	Total Outflow from Operating Activities (B)		2,095,318,074.70	1,555,411,693.73
	Net Cashflow From Operating Activities C = (A-B)		536,944,994.26	661,769,525.02
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
561,500,000.00	Fixed Assets Procured		346,359,643.97	88,079,317.20
1,279,395,560.00	Construction / Provision		155,488,354.61	95,256,747.19
420,000,000.00	Rehabilitation / Repairs		141,511,102.03	-
82,500,000.00	Preservation of the Environment	9	11,628,984.57	3,000,600.00
-	Other Capital Project		-	-
158,577,268.00	Liabilities / Equities		99,059,033.44	51,938,233.47
2,501,972,828.00	Total Capital Expenditure = D		754,047,118.62	238,274,897.86
	Net Cash Flow from Investing Activities E = (C-D)		(217,102,124.36)	423,494,627.16
	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		(173,557,748.21)	176,689,332.50
	Increase/decrease in other Liability		41,162,313.00	211,747,313.60
	Total Movement in other cash equivalent account = G		(214,720,061.21)	388,436,646.03
	Total Expenditure from Financing Activities = F		(214,720,061.21)	388,436,646.03
	Net Cash Flow from all Activities G = (E-F)		(2,382,063.15)	35,057,981.13
	Cash & Its Equivalent as at 1/1/2022 = H		39,251,718.95	4,193,737.82
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		36,869,655.80	39,251,718.95

STATEMENT NO. 2

GABASAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		1,719.35	2,189.80
Main Account		13,963,232.97	38,929,713.21
Project Account		6,973.62	6,973.62
Revenue Account		22,889,052.31	55,034.62
Others		8,677.55	257,807.70
Total Recurrent Assets (A)	10	36,869,655.80	39,251,718.95
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		657,542,406.48	793,528,034.81
Stabilization		588,793,304.73	588,793,304.73
Impersonal (Others)		-	37,572,119.88
Personal		435,852.42	435,852.42
Total Non-Current Assets (C)		1,246,771,563.63	1,420,329,311.84
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		1,287,303,051.17	1,463,242,862.53
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		325,266,356.93	323,232,495.45
Others 1		28,478,143.17	26,921,811.53
Others 2		37,572,119.88	-
Total Deposits (E)		391,316,619.98	350,154,306.98
<i>Balance of Assets Over Liabilities (F)</i>		895,986,431.19	1,113,088,555.55
Total Liabilities (G= D+E+F)		1,287,303,051.17	1,463,242,862.53

STATEMENT NO. 3

GABASAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,193,663,607.03	Local Govt Share of Statutory Allocation		1,405,751,005.85	2,900,115,181.00		2,900,115,181.00	1,494,364,175.15
821,086,374.03	Local Govt Share of VAT		971,453,601.44	1,124,895,325.00		1,124,895,325.00	153,441,723.56
77,682,298.45	Other Federally Allocated Revenue	1	204,014,761.56	546,546,779.00		546,546,779.00	342,532,017.44
	- 10% State Allocation		25,909,090.90	89,000,000.00		89,000,000.00	63,090,909.10
	- Other Capital Receipts		-	-		-	0.00
150,000.00	Tax Revenue	2	-	400,000.00		400,000.00	400,000.00
6,973,754.25	Non Tax Revenue	3	10,151,127.39	83,345,054.00		83,345,054.00	73,193,926.61
508,040.00	Investment Income		2,165,300.00	12,150,000.00		12,150,000.00	9,984,700.00
	- Interest Earned		-	-		-	0.00
	- Refund and Re-imbursement	4	-	-		-	0.00
	- Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
115,471,178.68	Domestic Loans/Borrowings		12,818,181.82	32,925,487.00		32,925,487.00	20,107,305.18
1,645,966.31	Extraordinary Items		-	124,167,716.00		124,167,716.00	124,167,716.00
	Prepayments/Arrears of Revenue		-	500,000.00		500,000.00	500,000.00
2,217,181,218.75	Total Revenue (A)		2,632,263,068.96	4,924,045,542.00	-	4,924,045,542.00	2,291,782,473.04
	LESS EXPENDITURE:						
1,295,894,901.82	Salaries & Wages	5	1,415,715,783.36	1,546,974,863.00		1,546,974,863.00	131,259,079.64
3,409,090.91	Social Benefits	6	54,545,454.48	85,157,900.00		85,157,900.00	30,612,445.52
202,249,108.56	Overhead Cost	7	506,176,263.86	704,990,065.00		704,990,065.00	198,813,801.14
44,007,172.04	Grants & Contributions		118,880,573.00	124,850,000.00		124,850,000.00	5,969,427.00
	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
	- Transfer to other Fund		-	-	0	0	0.00
1,555,411,693.73	Total Expenditure (B)		2,095,318,074.70	2,461,972,828.00	-	2,461,972,828.00	366,654,753.30
661,769,525.02	Operating Balance: (A - B)		536,944,994.26	2,462,072,714.00	-	2,462,072,714.00	1,925,127,719.74
661,769,525.02	Transfer to Capital Development Fund		536,944,994.26				

STATEMENT NO. 4

GABASAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supple- mentary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		39,251,718.95				-
	Add: Revenue						-
	Transfer from Capital Development Fund		536,944,994.26				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%
-	Total Revenue		576,196,713.21	-	-	-	0%
	Less: Capital Expenditure						-
88,079,317.20	Fixed Assets Procured		346,359,643.97	561,500,000.00	561,500,000.00		62%
95,256,747.19	Construction / Provision		155,488,354.61	1,279,395,560.00	1,279,395,560.00		12%
-	Rehabilitation / Repairs	9	141,511,102.03	420,000,000.00	420,000,000.00		34%
3,000,600.00	Preservation of the Environment		11,628,984.57	82,500,000.00	82,500,000.00		14%
-	Other Capital Project		-	-	-		
51,938,233.47	Liabilities / Equities		99,059,033.44	158,577,268.00	158,577,268.00		62%
238,274,897.86	Sub-total		754,047,118.62	2,501,972,828.00	2,501,972,828.00	-	30%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure- P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
238,274,897.86	Total Capital Expenditure for the year		754,047,118.62	2,501,972,828.00	2,501,972,828.00	-	30%
(238,274,897.86)	Closing Balance		(177,850,405.41)	(2,501,972,828.00)	(2,501,972,828.00)	0.00	(0.30)

SCHEDULE OF INVESTMENTS
GABASAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	2,203.20
2	JA,IZ BANK PLC	477,272.50
3	DALA BULDING SOCIETY LTD	2,221,977.27
4	NIGER DELTA POWER HOLDING COMPANY	460,378.77
5	URBAN DEVELOPMENT BANK	500,000.00
	TOTAL INVESTMENTS	3,661,831.74

GARKO LOCAL GOVERNMENT COUNCIL



GARKO LOCAL GOVERNMENT COUNCIL

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference
No: _____

Tel:
Mobile:

Date: 7/12/2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
GARKO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GARKO LOCAL GOVT. COUNCIL
KANO STATE



GARKO LOCAL GOVERNMENT COUNCIL

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference

No: _____

Tel:
Mobile:

Date: 7/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

GARKO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

GARKO LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GARKO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1
GARKO LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,489,113,366.00	Local Govt Share of Statutory Allocation	<u>1</u>	1,253,936,205.34	1,047,683,330.40
850,000,000.00	Local Govt Share of VAT		887,940,558.49	750,356,403.82
800,000,000.00	Other Federally Allocated Revenue		183,112,251.86	69,292,958.81
65,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
1,000,000.00	Tax Revenue	<u>2</u>	579,500.00	120,000.00
72,659,968.00	Non Tax Revenue	<u>3</u>	2,442,927.72	2,022,363.89
6,500,000.00	Investment Income	<u>4</u>	614,350.00	1,746,045.00
300,000.00	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
10,000,000.00	Aids & Grants		-	-
32,925,486.79	Domestic Loans/Borrowings		28,954,748.27	115,471,178.68
5,000,000.00	Extraordinary Items	150,000.00	-	
200,000.00	Prepayments/Arrears of Revenue	-	-	
4,332,698,820.79	Total Receipts from Operating Activities (A)		2,383,639,632.58	1,986,692,280.60
	PAYMENTS:			
1,118,056,485.58	Salaries & Wages	<u>5</u>	1,043,054,001.88	966,698,303.13
66,014,284.00	Social Benefits	<u>6</u>	44,090,908.96	3,409,090.91
880,540,000.00	Overhead Cost	<u>7</u>	614,277,988.94	376,054,938.11
115,000,000.00	Grants & Contributions	<u>8</u>	112,707,465.09	80,931,692.88
-	Subsidies General		-	-
-	Domestic Interest/Discount		-	9,851,420.40
-	Transfer to other Fund		-	-
2,179,610,769.58	Total Outflow from Operating Activities (B)			1,814,130,364.87
	Net Cashflow From Operating Activities C = (A-B)		569,509,267.71	549,746,835.17
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
348,800,000.00	Fixed Assets Procured	<u>9</u>	68,181,818.20	30,466,668.97
1,368,235,046.79	Construction / Provision		177,730,104.15	142,881,376.93
267,000,000.00	Rehabilitation / Repairs		36,000,000.00	4,814,284.09
55,500,000.00	Preservation of the Environment		5,730,781.80	-
-	Other Capital Project		-	2,059,985.96
86,965,459.21	Liabilities / Equities		26,918,440.14	-
2,126,500,506.00	Total Capital Expenditure = D		314,561,144.29	180,222,315.95
	Net Cash Flow from Investing Activities E = (C-D)		254,948,123.42	369,524,519.22
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		211,857,357.22	365,320,623.23
	Increase/decrease in other Liability		(123,656.47)	(1,924,483.89)
	Total Movement in other cash equivalent account = G		211,981,013.69	367,245,107.12
	Total Expenditure from Financing Activities = F		211,981,013.69	367,245,107.12
	Net Cash Flow from all Activities G = (E-F)		42,967,109.73	2,279,412.10
	Cash & Its Equivalent as at 1/1/2022 = H		2,425,756.85	146,344.75
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		45,392,866.58	2,425,756.85

STATEMENT NO. 2

GARKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		508.01	1,131.61
Main Account		22,612,981.73	2,415,820.35
Project Account		-	
Revenue Account		22,774,129.44	8,059.54
Others		5,247.40	745.35
Total Recurrent Assets (A)	10	45,392,866.58	2,425,756.85
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,161,855.51	3,161,855.51
Advances			
Retained Balance	12	2,277,745,569.95	2,065,888,212.73
Stabilization		591,747,428.39	591,747,428.39
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		2,869,492,998.34	2,657,635,641.12
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		2,918,047,720.43	2,663,223,253.48
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		53,386,528.15	49,103,388.80
Others 1		36,071,605.60	40,478,401.42
Others 2		-	
Total Deposits (E)		89,458,133.75	89,581,790.22
<i>Balance of Assets Over Liabilities (F)</i>		2,828,589,586.68	2,573,641,463.26
Total Liabilities (G= D+E+F)		2,918,047,720.43	2,663,223,253.48

STATEMENT NO. 3

GARKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,047,683,330.40	Local Govt Share of Statutory Allocation		1,253,936,205.34	2,489,113,366.00		2,489,113,366.00	1,235,177,160.66
750,356,403.82	Local Govt Share of VAT		887,940,558.49	850,000,000.00		850,000,000.00	(37,940,558.49)
69,292,958.81	Other Federally Allocated Revenue	1	183,112,251.86	800,000,000.00		800,000,000.00	616,887,748.14
-	10% State Allocation		25,909,090.90	65,000,000.00		65,000,000.00	39,090,909.10
-	Other Capital Receipts		-	-		-	0.00
120,000.00	Tax Revenue	2	579,500.00	1,000,000.00		1,000,000.00	420,500.00
2,022,363.89	Non Tax Revenue	3	2,442,927.72	72,659,968.00		72,659,968.00	70,217,040.28
1,746,045.00	Investment Income		614,350.00	6,500,000.00		6,500,000.00	5,885,650.00
-	Interest Earned		-	300,000.00		300,000.00	300,000.00
-	Refund and Re-imbursment	4	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
115,471,178.68	Domestic Loans/Borrowings		28,954,748.27	32,925,486.79		32,925,486.79	3,970,738.52
-	Extraordinary Items		150,000.00	5,000,000.00		5,000,000.00	4,850,000.00
-	Prepayments/Arrears of Revenue		-	200,000.00		200,000.00	200,000.00
1,986,692,280.60	Total Revenue (A)		2,383,639,632.58	4,332,698,820.79	-	4,332,698,820.79	1,949,059,188.21
	LESS EXPENDITURE:						
966,698,303.13	Salaries & Wages	5	1,043,054,001.88	1,118,056,485.58		1,118,056,485.58	75,002,483.70
3,409,090.91	Social Benefits	6	44,090,908.96	66,014,284.00		66,014,284.00	21,923,375.04
376,054,938.11	Overhead Cost	7	614,277,988.94	880,540,000.00		880,540,000.00	266,262,011.06
80,931,692.88	Grants & Contributions		112,707,465.09	115,000,000.00		115,000,000.00	2,292,534.91
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
1,436,945,445.43	Total Expenditure (B)		1,814,130,364.87	2,179,610,769.58	-	2,179,610,769.58	365,480,404.71
549,746,835.17	Operating Balance: (A - B)		569,509,267.71	2,153,088,051.21	-	2,153,088,051.21	1,583,578,783.50
549,746,835.17	Transfer to Capital Development Fund		569,509,267.71				

STATEMENT NO. 4

GARKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplementar y Budg et 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	2,425,756.85				
	Add: Revenue					
	Transfer from Capital Development Fund	569,509,267.71				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%
-	Total Revenue	571,935,024.56	-	-	-	0%
	Less: Capital Expenditure					
30,466,668.97	Fixed Assets Procured	68,181,818.20	348,800,000.00	348,800,000.00		20%
142,881,376.93	Construction / Provision	177,730,104.15	1,368,235,046.79	1,368,235,046.79		13%
4,814,284.09	Rehabilitation / Repairs	36,000,000.00	267,000,000.00	267,000,000.00		13%
-	Preservation of the Environment	5,730,781.80	55,500,000.00	55,500,000.00		10%
2,059,985.96	Other Capital Project	-	-	-		#DIV/0!
-	Liabilities / Equities	26,918,440.14	86,965,459.21	86,965,459.21		31%
180,222,315.95	Sub-total	314,561,144.29	2,126,500,506.00	2,126,500,506.00	-	15%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
180,222,315.95	Total Capital Expenditure for the year	314,561,144.29	2,126,500,506.00	2,126,500,506.00	-	15%
(180,222,315.95)	Closing Balance	257,373,880.27	(2,126,500,506.00)	(2,126,500,506.00)	0.00	(0.15)

SCHEDULE OF INVESTMENTS
GARKO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	2,226.97
2	JAIZ BANK PLC	477,272.50
3	DALA BULDING SOCIETY LIMITED	2,221,977.27
4	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,161,855.51

GARUN MALAM LOCAL GOVERNMENT COUNCIL



GARUN MALLAM LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P. M. B. 3021
Kano - Nigeria

In case of reply Please quote Reference

No.....

Date

6/12/23

Tel:
Mobile:

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
GARUN MALAM LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GARUN MALAM LOCAL GOVT. COUNCIL
KANO STATE



GARUN MALLAM LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P. M. B. 3021
Kano - Nigeria

In case of reply Please quote Reference

No.....

6/12/23

Date

Tel:
Mobile:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

GARUN MALAM LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

GARUN MALAM LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**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, 2022**

I have examined the Financial Statements together with the Schedules as prepared and submitted by Garun Mallam 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.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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 Mallam Local Government Council as at 31st December, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1

GARUN MALAM LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,629,310,440.00	Local Govt Share of Statutory Allocation		1,247,392,862.92	1,041,391,460.73
775,051,510.00	Local Govt Share of VAT		808,811,713.80	683,339,556.72
572,423,257.00	Other Federally Allocated Revenue	1	178,376,644.54	68,931,371.38
60,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
5,800,000.00	Tax Revenue	2	-	854,200.00
44,907,490.00	Non Tax Revenue	3	900,750.00	3,352,181.72
8,000,000.00	Investment Income		195,200.00	40,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
253,000,000.00	Domestic Loans/Borrowings		18,413,293.27	107,507,685.60
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,349,492,697.00	Total Receipts from Operating Activities (A)		2,279,999,555.43	1,905,416,456.15
	PAYMENTS:			
1,076,106,137.00	Salaries & Wages	5	1,323,006,371.11	912,417,000.66
72,742,539.00	Social Benefits	6	-	40,909,090.92
888,680,000.00	Overhead Cost	7	534,161,974.12	617,374,424.80
161,000,000.00	Grants & Contributions		107,524,394.72	103,839,405.04
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,198,528,676.00	Total Outflow from Operating Activities (B)		1,964,692,739.95	1,684,391,341.82
	Net Cashflow From Operating Activities C = (A-B)		315,306,815.48	221,025,114.33
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
288,500,000.00	Fixed Assets Procured		55,054,090.63	50,808,513.03
827,893,560.00	Construction / Provision		-	32,556,296.46
579,606,440.00	Rehabilitation / Repairs		-	14,097,424.13
172,000,000.00	Preservation of the Environment	9	-	1,863,829.49
-	Other Capital Project		-	-
-	Liabilities / Equities		-	49,350,000.00
1,868,000,000.00	Total Capital Expenditure = D		55,054,090.63	148,676,063.11
	Net Cash Flow from Investing Activities E = (C-D)		260,252,724.85	72,349,051.22
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		272,685,045.90	177,827,887.34
	Increase/decrease in other Liability		5,569,423.35	214,002,412.95
	Total Movement in other cash equivalent account = G		267,115,622.55	(36,174,525.61)
	Total Expenditure from Financing Activities = F		267,115,622.55	(36,174,525.61)
	Net Cash Flow from all Activities G = (E-F)		(6,862,897.70)	36,174,525.61
	Cash & Its Equivalent as at 1/1/2022 = H		43,545,972.06	7,371,446.45
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		36,683,074.36	43,545,972.06

STATEMENT NO. 2

GARUN MALAM LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			9,930.00
Main Account		13,781,498.18	43,188,809.13
Project Account			
Revenue Account		22,900,735.24	91,572.52
Others		840.94	255,660.41
Total Recurrent Assets (A)	10	36,683,074.36	43,545,972.06
Non-Current Assets			
Total Investments (B)	<u>11</u>	5,682,922.98	5,682,922.98
Advances	12		
Retained Balance		3,457,451,108.54	3,184,766,062.64
Stabilization		608,313,824.48	608,313,824.48
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		4,065,764,933.02	3,793,079,887.12
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		4,108,130,930.36	3,842,308,782.16
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		61,810,396.52	58,053,504.85
Others 1		36,808,937.59	34,996,405.91
Others 2		-	-
Total Deposits (E)		98,619,334.11	93,049,910.76
<i>Balance of Assets Over Liabilities (F)</i>		4,009,511,596.25	3,749,258,871.40
Total Liabilities (G= D+E+F)		4,108,130,930.36	3,842,308,782.16

STATEMENT NO. 3

GARUN MALAM LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,041,391,460.73	Local Govt Share of Statutory Allocation		1,247,392,862.92	2,629,310,440.00		2,629,310,440.00	1,381,917,577.08
683,339,556.72	Local Govt Share of VAT		808,811,713.80	775,051,510.00		775,051,510.00	(33,760,203.80)
68,931,371.38	Other Federally Allocated Revenue	<u>1</u>	178,376,644.54	572,423,257.00		572,423,257.00	394,046,612.46
-	- 10% State Allocation		25,909,090.90	60,000,000.00		60,000,000.00	34,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
854,200.00	Tax Revenue	2	-	5,800,000.00		5,800,000.00	5,800,000.00
3,352,181.72	Non Tax Revenue	3	900,750.00	44,907,490.00		44,907,490.00	44,006,740.00
40,000.00	Investment Income		195,200.00	8,000,000.00		8,000,000.00	7,804,800.00
-	- Interest Earned		-	-		-	0.00
-	- Refund and Re-imbursement	4	-	-		-	0.00
-	- Aids & Grants		-	-		-	0.00
107,507,685.60	Domestic Loans/Borrowings		18,413,293.27	253,000,000.00		253,000,000.00	234,586,706.73
-	- Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	- Prepayments/Arrears of Revenue		-	-		-	0.00
1,905,416,456.15	Total Revenue (A)		2,279,999,555.43	4,349,492,697.00	-	4,349,492,697.00	2,069,493,141.57
	LESS EXPENDITURE:						
912,417,000.66	Salaries & Wages	5	1,323,006,371.11	1,076,106,137.00		1,076,106,137.00	(246,900,234.11)
40,909,090.92	Social Benefits	6	-	72,742,539.00		72,742,539.00	72,742,539.00
617,374,424.80	Overhead Cost	7	534,161,974.12	888,680,000.00		888,680,000.00	354,518,025.88
103,839,405.04	Grants & Contributions		107,524,394.72	161,000,000.00		161,000,000.00	53,475,605.28
-	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,684,391,341.82	Total Expenditure (B)		1,964,692,739.95	2,198,528,676.00	-	2,198,528,676.00	233,835,936.05
221,025,114.33	Operating Balance: (A - B)		315,306,815.48	2,150,964,021.00	-	2,150,964,021.00	1,835,657,205.52
221,025,114.33	Transfer to Capital Development Fund		315,306,815.48				

STATEMENT NO. 4

GARUN MALAM LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
		43,545,972.06				-
	<u>Opening Balance 1/1/2022</u>					-
	Add: Revenue					-
	Transfer from Capital Development Fund	315,306,815.48				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%
-	Total Revenue	358,852,787.54	-	-	-	0%
	Less: Capital Expenditure					-
50,808,513.03	Fixed Assets Procured	55,054,090.63	288,500,000.00	288,500,000.00		19%
32,556,296.46	Construction / Provision	-	827,893,560.00	827,893,560.00		0%
14,097,424.13	Rehabilitation / Repairs	-	579,606,440.00	579,606,440.00		0%
1,863,829.49	Preservation of the Environment	-	172,000,000.00	172,000,000.00		0%
-	Other Capital Project	-	-	-		
49,350,000.00	Liabilities / Equities	-	-	-		
148,676,063.11	Sub-total	55,054,090.63	1,868,000,000.00	1,868,000,000.00	-	3%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
148,676,063.11	Total Capital Expenditure for the year	55,054,090.63	1,868,000,000.00	1,868,000,000.00	-	3%
(148,676,063.11)	Closing Balance	303,798,696.91	(1,868,000,000.00)	(1,868,000,000.00)	0.00	(0.03)

SCHEDULE OF INVESTMENTS
GARUN MALAM LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,740.04
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	ASHAKA CEMENT	1,232,754.40
5	NIGER DELTA POWER HOLDING CO.	460,378.77
6	INVESTMENT IN	1,286,800.00
	TOTAL INVESTMENTS	5,682,922.98

GAYA LOCAL GOVERNMENT COUNCIL



GAYA LOCAL GOVERNMENT COUNCIL

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference

No: _____

Tel:
Mobile:

Date: 7/12/2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
GAYA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GAYA LOCAL GOVT. COUNCIL
KANO STATE



GAYA LOCAL GOVERNMENT COUNCIL

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference
No: _____

Tel:
Mobile:

Date: 7/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

GAYA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

GAYA LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GAYA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1
GAYA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
3,430,903,833.00	Local Govt Share of Statutory Allocation		1,348,145,861.87	1,138,272,335.38
1,053,507,877.00	Local Govt Share of VAT		954,186,843.36	806,462,583.03
533,175,167.00	Other Federally Allocated Revenue	1	196,815,643.13	74,499,017.79
51,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
470,000.00	Tax Revenue	2	267,500.00	217,500.00
72,812,202.00	Non Tax Revenue	3	4,108,430.87	3,653,530.57
1,800,000.00	Investment Income		1,124,000.00	144,000.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
5,000,000.00	Aids & Grants		-	-
214,457,045.00	Domestic Loans/Borrowings		22,954,748.27	58,012,330.41
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,363,126,124.00	Total Receipts from Operating Activities (A)		2,553,512,118.40	2,081,261,297.18
	PAYMENTS:			
1,588,016,294.97	Salaries & Wages	5	1,439,422,800.82	1,329,936,305.27
110,910,574.00	Social Benefits	6	-	24,646,464.61
791,970,000.00	Overhead Cost	7	595,237,747.17	429,473,647.56
119,500,000.00	Grants & Contributions		108,616,691.88	97,262,453.76
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,610,396,868.97	Total Outflow from Operating Activities (B)		2,143,277,239.87	1,891,170,291.60
	Net Cashflow From Operating Activities C = (A-B)		410,234,878.53	190,091,005.58
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
442,700,000.00	Fixed Assets Procured		133,665,400.62	12,000,000.00
1,380,802,288.00	Construction / Provision		27,871,172.28	17,303,773.41
560,000,000.00	Rehabilitation / Repairs		-	20,000,000.00
105,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
211,985,774.00	Liabilities / Equities		118,854,329.90	32,369,215.00
2,700,488,062.00	Total Capital Expenditure = D		280,390,902.80	81,672,988.41
	Net Cash Flow from Investing Activities E = (C-D)		129,843,975.73	108,418,017.17
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(41,703,488.74)
	Increase/decrease in other Liability		(98,600,164.45)	(147,173,253.33)
	Total Movement in other cash equivalent account = G		98,600,164.45	105,469,764.59
	Total Expenditure from Financing Activities = F		98,600,164.45	105,469,764.59
	Net Cash Flow from all Activities G = (E-F)		31,243,811.28	2,948,252.58
	Cash & Its Equivalent as at 1/1/2022 = H		9,265,872.64	6,317,620.06
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		40,509,683.92	9,265,872.64

STATEMENT NO. 2

GAYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			1,061,000.00
Main Account		16,974,495.85	4,679,988.13
Project Account			-
Revenue Account		22,922,352.76	1,658,087.29
Others		612,835.31	1,866,797.22
Total Recurrent Assets (A)	10	40,509,683.92	9,265,872.64
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
Advances	12		
Retained Balance		-	
Stabilization		583,932,402.65	583,932,402.65
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		583,932,402.65	583,932,402.65
<i>Balance of Liabilities Over Assets (D)</i>		123,699,455.85	253,543,431.58
Total Assets (D= A+B+C+D)		751,802,958.36	850,403,122.81
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		84,500,021.30	84,500,021.30
Others 1		29,310,445.07	29,310,445.07
Others 2		637,992,491.99	736,592,656.44
Total Deposits (E)		751,802,958.36	850,403,122.81
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		751,802,958.36	850,403,122.81

STATEMENT NO. 3

GAYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,138,272,335.38	Local Govt Share of Statutory Allocation		1,348,145,861.87	3,430,903,833.00		3,430,903,833.00	2,082,757,971.13
806,462,583.03	Local Govt Share of VAT		954,186,843.36	1,053,507,877.00		1,053,507,877.00	99,321,033.64
74,499,017.79	Other Federally Allocated Revenue	1	196,815,643.13	533,175,167.00		533,175,167.00	336,359,523.87
	- 10% State Allocation		25,909,090.90	51,000,000.00		51,000,000.00	25,090,909.10
	- Other Capital Receipts		-	-		-	0.00
217,500.00	Tax Revenue	2	267,500.00	470,000.00		470,000.00	202,500.00
3,653,530.57	Non Tax Revenue	3	4,108,430.87	72,812,202.00		72,812,202.00	68,703,771.13
144,000.00	Investment Income		1,124,000.00	1,800,000.00		1,800,000.00	676,000.00
	- Interest Earned		-	-		-	0.00
	- Refund and Re-imbursement	4	-	-		-	0.00
	- Aids & Grants		-	5,000,000.00		5,000,000.00	5,000,000.00
58,012,330.41	Domestic Loans/Borrowings		22,954,748.27	214,457,045.00		214,457,045.00	191,502,296.73
	- Extraordinary Items		-	-		-	0.00
	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,081,261,297.18	Total Revenue (A)		2,553,512,118.40	5,363,126,124.00	-	5,363,126,124.00	2,809,614,005.60
	LESS EXPENDITURE:						
1,329,936,305.27	Salaries & Wages	5	1,439,422,800.82	1,588,016,294.97		1,588,016,294.97	148,593,494.15
24,646,464.61	Social Benefits	6	-	110,910,574.00		110,910,574.00	110,910,574.00
429,473,647.56	Overhead Cost	7	595,237,747.17	791,970,000.00		791,970,000.00	196,732,252.83
97,262,453.76	Grants & Contributions		108,616,691.88	119,500,000.00		119,500,000.00	10,883,308.12
	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
	- Transfer to other Fund		-	-	0	0	0.00
1,891,170,291.60	Total Expenditure (B)		2,143,277,239.87	2,610,396,868.97	-	2,610,396,868.97	467,119,629.10
190,091,005.58	Operating Balance: (A - B)		410,234,878.53	2,752,729,255.03	-	2,752,729,255.03	2,342,494,376.50
190,091,005.58	Transfer to Capital Development Fund		410,234,878.53				

STATEMENT NO. 4

GAYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplem entary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	9,265,872.64				
	Add: Revenue					
	Transfer from Capital Development Fund	410,234,878.53				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%
-	Total Revenue	419,500,751.17	-		-	0%
	Less: Capital Expenditure					
12,000,000.00	Fixed Assets Procured	133,665,400.62	442,700,000.00	442,700,000.00		30%
17,303,773.41	Construction / Provision	27,871,172.28	1,380,802,288.00	1,380,802,288.00		2%
20,000,000.00	Rehabilitation / Repairs	-	560,000,000.00	560,000,000.00		0%
-	Preservation of the Environment	-	105,000,000.00	105,000,000.00		0%
-	Other Capital Project	-	-	-		
32,369,215.00	Liabilities / Equities	118,854,329.90	211,985,774.00	211,985,774.00		56%
81,672,988.41	Sub-total	280,390,902.80	2,700,488,062.00	2,700,488,062.00	-	10%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
81,672,988.41	Total Capital Expenditure for the year	280,390,902.80	2,700,488,062.00	2,700,488,062.00	-	10%
(81,672,988.41)	Closing Balance	139,109,848.37	(2,700,488,062.00)	(2,700,488,062.00)	0.00	(0.10)

SCHEDULE OF INVESTMENTS
GAYA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,787.40
2	JAIZ BANK	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN	500,000.00
5	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	3,661,415.94

GEZAWA LOCAL GOVERNMENT COUNCIL



GEZAWA LOCAL GOVERNMENT KANO STATE

P.M.B 3021
KANO-NIGERIA

(OFFICE OF THE CHAIRMAN)

ADDRESS:
Gezawa Local Govt, Secretariat,
Gezawa Town, Kano-Nigeria

**Incase of reply please quote
Reference**

No.....

Date: _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
GEZAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GEZAWA LOCAL GOVT. COUNCIL
KANO STATE



GEZAWA LOCAL GOVERNMENT KANO STATE

P.M.B 3021
KANO-NIGERIA

(OFFICE OF THE CHAIRMAN)

ADDRESS:
Gezawa Local Govt, Secretariat,
Gezawa Town, Kano-Nigeria

**Incase of reply please quote
Reference**

No.....

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

GEZAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

GEZAWA LOCAL GOVT. COUNCIL
KANO STATE



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

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In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GEZAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1

GEZAWA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022 (=N=)	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022 (=N=)	PREVIOUS YEAR 2021 (=N=)
	RECEIPTS			
3,756,950,200.00	Local Govt Share of Statutory Allocation		1,539,489,117.41	1,322,261,915.35
1,005,310,358.00	Local Govt Share of VAT		1,093,595,404.17	924,532,324.04
179,387,458.00	Other Federally Allocated Revenue	1	224,894,474.78	85,072,713.86
90,000,000.00	10% State Allocation		25,909,090.90	-
70,435,100.00	Other Capital Receipts		-	-
-	Tax Revenue	2	-	15,158,000.00
98,100,380.00	Non Tax Revenue	3	3,902,700.00	2,607,011.00
8,500,000.00	Investment Income		11,315,000.00	6,815,280.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
-	Aids & Grants		-	5,000,000.00
341,000,000.00	Domestic Loans/Borrowings		28,954,748.28	113,929,061.90
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,549,683,496.00	Total Receipts from Operating Activities (A)		2,928,060,535.54	2,475,376,306.15
	PAYMENTS:			
1,838,657,876.97	Salaries & Wages	5	1,779,174,605.71	1,637,173,517.35
64,500,000.00	Social Benefits	6	-	105,846,464.88
539,176,964.00	Overhead Cost	7	397,419,231.40	364,432,454.48
127,500,000.00	Grants & Contributions		125,489,387.66	110,176,597.64
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,569,834,840.97	Total Outflow from Operating Activities (B)		2,302,083,224.77	2,227,480,454.75
	Net Cashflow From Operating Activities C = (A-B)		625,977,310.77	247,895,851.40
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
244,573,528.57	Fixed Assets Procured		101,467,818.15	51,975,070.61
1,326,230,839.00	Construction / Provision		38,254,181.81	58,614,722.52
445,247,862.00	Rehabilitation / Repairs		114,684,432.11	14,000,000.00
81,750,000.00	Preservation of the Environment	9	49,847,477.27	-
-	Other Capital Project		-	-
165,343,048.00	Liabilities / Equities		149,890,868.81	54,573,665.76
2,263,145,277.57	Total Capital Expenditure = D		454,144,778.15	179,163,458.89
	Net Cash Flow from Investing Activities E = (C-D)		171,832,532.62	68,732,392.51
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(54,227,784.18)
	Increase/decrease in other Liability		(166,434,532.32)	(99,142,475.55)
	Total Movement in other cash equivalent account = G		166,434,532.32	44,914,691.37
	Total Expenditure from Financing Activities = F		166,434,532.32	44,914,691.37
	Net Cash Flow from all Activities G = (E-F)		5,398,000.30	23,817,701.14
	Cash & Its Equivalent as at 1/1/2022 = H		35,086,757.44	11,269,056.30
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		40,484,757.74	35,086,757.44

STATEMENT NO. 2

GEZAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			1,648.14
Main Account		16,590,223.42	27,668,746.63
Project Account			
Revenue Account		23,891,341.70	7,162,768.55
Others		3,192.62	253,594.12
Total Recurrent Assets (A)	10	40,484,757.74	35,086,757.44
Non-Current Assets			
Total Investments (B)	<u>11</u>	6,074,707.16	6,074,707.16
Advances	12		
Retained Balance		-	-
Stabilization		603,597,199.84	603,597,199.84
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		603,597,199.84	603,597,199.84
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		650,156,664.74	644,758,664.44
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		163,182,712.05	163,182,712.05
Others 1		15,472,382.76	15,472,382.76
Others 2		107,519,152.85	273,953,685.17
Total Deposits (E)		286,174,247.66	452,608,779.98
<i>Balance of Assets Over Liabilities (F)</i>		363,982,417.08	192,149,884.46
Total Liabilities (G= D+E+F)		650,156,664.74	644,758,664.44

STATEMENT NO. 3

GEZAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,322,261,915.35	Local Govt Share of Statutory Allocation		1,539,489,117.41	3,756,950,200.00		3,756,950,200.00	2,217,461,082.59
924,532,324.04	Local Govt Share of VAT		1,093,595,404.17	1,005,310,358.00		1,005,310,358.00	(88,285,046.17)
85,072,713.86	Other Federally Allocated Revenue	1	224,894,474.78	179,387,458.00		179,387,458.00	(45,507,016.78)
-	10% State Allocation		25,909,090.90	90,000,000.00		90,000,000.00	64,090,909.10
-	Other Capital Receipts		-	70,435,100.00		70,435,100.00	70,435,100.00
15,158,000.00	Tax Revenue	2	-	-		-	0.00
2,607,011.00	Non Tax Revenue	3	3,902,700.00	98,100,380.00		98,100,380.00	94,197,680.00
6,815,280.00	Investment Income		11,315,000.00	8,500,000.00		8,500,000.00	(2,815,000.00)
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement	4	-	-		-	0.00
5,000,000.00	Aids & Grants		-	-		-	0.00
113,929,061.90	Domestic Loans/Borrowings		28,954,748.28	341,000,000.00		341,000,000.00	312,045,251.72
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,475,376,306.15	Total Revenue (A)		2,928,060,535.54	5,549,683,496.00	-	5,549,683,496.00	2,621,622,960.46
	LESS EXPENDITURE:						
1,637,173,517.35	Salaries & Wages	5	1,779,174,605.71	1,838,657,876.97		1,838,657,876.97	59,483,271.26
105,846,464.88	Social Benefits	6	-	64,500,000.00		64,500,000.00	64,500,000.00
364,432,454.48	Overhead Cost	7	397,419,231.40	539,176,964.00		539,176,964.00	141,757,732.60
110,176,597.64	Grants & Contributions		125,489,387.66	127,500,000.00		127,500,000.00	2,010,612.34
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
2,227,480,454.75	Total Expenditure (B)		2,302,083,224.77	2,569,834,840.97	-	2,569,834,840.97	267,751,616.20
247,895,851.40	Operating Balance: (A - B)		625,977,310.77	2,979,848,655.03	-	2,979,848,655.03	2,353,871,344.26
247,895,851.40	Transfer to Capital Development Fund		625,977,310.77				

STATEMENT NO. 4

GEZAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplement ary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		35,086,757.44				-
	Add: Revenue						-
	Transfer from Capital Development Fund		625,977,310.77				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%
-	Total Revenue		661,064,068.21	-	-	-	0%
	Less: Capital Expenditure						-
51,975,070.61	Fixed Assets Procured	9	101,467,818.15	244,573,528.57	244,573,528.57		41%
58,614,722.52	Construction / Provision		38,254,181.81	1,326,230,839.00	1,326,230,839.00		3%
14,000,000.00	Rehabilitation / Repairs		114,684,432.11	445,247,862.00	445,247,862.00		26%
-	Preservation of the Environment		49,847,477.27	81,750,000.00	81,750,000.00		61%
-	Other Capital Project		-	-	-		
54,573,665.76	Liabilities / Equities		149,890,868.81	165,343,048.00	165,343,048.00		91%
179,163,458.89	Sub-total		454,144,778.15	2,263,145,277.57	2,263,145,277.57	-	20%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
179,163,458.89	Total Capital Expenditure for the year		454,144,778.15	2,263,145,277.57	2,263,145,277.57	-	20%
(179,163,458.89)	Closing Balance		206,919,290.06	(2,263,145,277.57)	(2,263,145,277.57)	0.00	(0.20)

SCHEDULE OF INVESTMENTS
GEZAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	2,203.20
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK PLC	477,272.50
4	DALA BUILDING SOCIETY LTD	2,221,977.27
5	NIGER DELTER POWER HOLDING COMPANY	460,378.77
6	INVESTMENT IN.	2,412,875.42
	TOTAL INVESTMENTS	6,074,707.16

GWALE LOCAL GOVERNMENT COUNCIL



Gwale Local Government

KANO STATE

Office of the Chairman

P.M.B. 3024
KANO - NIGERIA

In Case If Reply Please Quote Ref:
No:.....

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
GWALE LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GWALE LOCAL GOVT. COUNCIL
KANO STATE



Gwale Local Government

KANO STATE

Office of the Chairman

P.M.B. 3024
KANO - NIGERIA

In Case If Reply Please Quote Ref:

No:.....

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

GWALE LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

GWALE LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GWALE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1
GWALE LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
4,187,347,684.88	Local Govt Share of Statutory Allocation	1	1,850,884,152.87	1,621,689,463.00
2,702,427,857.54	Local Govt Share of VAT		1,231,175,639.07	1,041,053,595.14
296,550,847.62	Other Federally Allocated Revenue		266,056,800.11	102,280,513.78
92,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
49,000,000.00	Tax Revenue	2	12,710,818.18	20,096,856.50
148,395,562.20	Non Tax Revenue	3	13,954,713.24	2,894,724.75
23,250,000.00	Investment Income	4	13,639,655.00	11,009,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		22,954,748.27	138,393,327.26
-	Extraordinary Items	-	-	
-	Prepayments/Arrears of Revenue	-	-	
7,839,971,952.24	Total Receipts from Operating Activities (A)		3,437,285,617.64	2,937,417,480.43
	PAYMENTS:			
3,381,973,100.33	Salaries & Wages	5	3,085,491,683.22	2,934,173,524.55
122,050,000.00	Social Benefits	6	27,272,731.50	48,913,312.31
1,060,787,140.02	Overhead Cost	7	689,660,088.95	567,107,216.13
288,822,931.00	Grants & Contributions	8	255,994,494.31	167,948,682.00
-	Subsidies General		-	-
-	Domestic Interest/Discount		-	9,851,420.40
-	Transfer to other Fund		-	-
4,853,633,171.35	Total Outflow from Operating Activities (B)		4,058,418,997.98	3,727,994,155.39
	Net Cashflow From Operating Activities C = (A-B)		(621,133,380.34)	(790,576,674.96)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
464,312,500.00	Fixed Assets Procured	9	99,663,391.34	74,942,199.58
1,337,971,311.00	Construction / Provision		120,293,426.87	77,414,292.39
392,000,000.00	Rehabilitation / Repairs		65,323,114.40	250,000.00
34,150,000.00	Preservation of the Environment		-	-
-	Other Capital Project		-	-
220,000,000.00	Liabilities / Equities	35,432,934.83	1,126,000.00	
2,448,433,811.00	Total Capital Expenditure = D		320,712,867.44	153,732,491.97
	Net Cash Flow from Investing Activities E = (C-D)		(941,846,247.78)	(944,309,166.93)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(39,628,571.19)
	Increase/decrease in other Liability		923,328,099.59	970,904,606.65
	Total Movement in other cash equivalent account = G		(923,328,099.59)	(1,010,533,177.84)
	Total Expenditure from Financing Activities = F		(923,328,099.59)	(1,010,533,177.84)
	Net Cash Flow from all Activities G = (E-F)		(18,518,148.19)	66,224,010.91
	Cash & Its Equivalent as at 1/1/2022 = H		75,307,128.90	9,083,117.99
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		56,788,980.71	75,307,128.90

STATEMENT NO. 2

GWALE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			2,500.00
Main Account		32,198,316.23	75,275,155.80
Project Account			-
Revenue Account		24,565,186.13	28,950.00
Others		25,478.35	523.10
Total Recurrent Assets (A)	10	56,788,980.71	75,307,128.90
Non-Current Assets			
Total Investments (B)	11	3,161,415.94	3,161,415.94
Advances	12		
Retained Balance		-	
Stabilization		549,375,313.75	549,375,313.75
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		549,375,313.75	549,375,313.75
<i>Balance of Liabilities Over Assets (D)</i>		6,967,809,358.03	6,025,963,110.25
Total Assets (D= A+B+C+D)		7,577,135,068.43	6,653,806,968.84
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		142,244,983.30	135,424,578.36
Others 1		53,722,803.51	51,678,834.97
Others 2		7,381,167,281.62	6,466,703,555.51
Total Deposits (E)		7,577,135,068.43	6,653,806,968.84
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		7,577,135,068.43	6,653,806,968.84

STATEMENT NO. 3

GWALE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,621,689,463.00	Local Govt Share of Statutory Allocation		1,850,884,152.87	4,187,347,684.88		4,187,347,684.88	2,336,463,532.01
1,041,053,595.14	Local Govt Share of VAT		1,231,175,639.07	2,702,427,857.54		2,702,427,857.54	1,471,252,218.47
102,280,513.78	Other Federally Allocated Revenue	1	266,056,800.11	296,550,847.62		296,550,847.62	30,494,047.51
-	- 10% State Allocation		25,909,090.90	92,000,000.00		92,000,000.00	66,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
20,096,856.50	Tax Revenue	2	12,710,818.18	49,000,000.00		49,000,000.00	36,289,181.82
2,894,724.75	Non Tax Revenue	3	13,954,713.24	148,395,562.20		148,395,562.20	134,440,848.96
11,009,000.00	Investment Income		13,639,655.00	23,250,000.00		23,250,000.00	9,610,345.00
-	- Interest Earned		-	-		-	0.00
-	- Refund and Re-imbursement	4	-	-		-	0.00
-	- Aids & Grants		-	-		-	0.00
138,393,327.26	Domestic Loans/Borrowings		22,954,748.27	341,000,000.00		341,000,000.00	318,045,251.73
-	- Extraordinary Items		-	-		-	0.00
-	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,937,417,480.43	Total Revenue (A)		3,437,285,617.64	7,839,971,952.24	-	7,839,971,952.24	4,402,686,334.60
	LESS EXPENDITURE:						
2,934,173,524.55	Salaries & Wages	5	3,085,491,683.22	3,381,973,100.33		3,381,973,100.33	296,481,417.11
48,913,312.31	Social Benefits	6	27,272,731.50	122,050,000.00		122,050,000.00	94,777,268.50
567,107,216.13	Overhead Cost	7	689,660,088.95	1,060,787,140.02		1,060,787,140.02	371,127,051.07
167,948,682.00	Grants & Contributions		255,994,494.31	288,822,931.00		288,822,931.00	32,828,436.69
-	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
3,727,994,155.39	Total Expenditure (B)		4,058,418,997.98	4,853,633,171.35	-	4,853,633,171.35	795,214,173.37
(790,576,674.96)	Operating Balance: (A - B)		(621,133,380.34)	2,986,338,780.89	-	2,986,338,780.89	3,607,472,161.23
(790,576,674.96)	Transfer to Capital Development Fund		(621,133,380.34)				

STATEMENT NO. 4

GWALE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplem entary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		75,307,128.90				-
	Add: Revenue						-
	Transfer from Capital Development Fund		(621,133,380.34)				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%
-	Total Revenue		(545,826,251.44)	-	-	-	0%
	Less: Capital Expenditure						-
74,942,199.58	Fixed Assets Procured		99,663,391.34	464,312,500.00	464,312,500.00		21%
77,414,292.39	Construction / Provision		120,293,426.87	1,337,971,311.00	1,337,971,311.00		9%
250,000.00	Rehabilitation / Repairs	9	65,323,114.40	392,000,000.00	392,000,000.00		17%
-	Preservation of the Environment		-	34,150,000.00	34,150,000.00		0%
-	Other Capital Project		-	-	-		
1,126,000.00	Liabilities / Equities		35,432,934.83	220,000,000.00	220,000,000.00		16%
153,732,491.97	Sub-total		320,712,867.44	2,448,433,811.00	2,448,433,811.00	-	13%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
153,732,491.97	Total Capital Expenditure for the year		320,712,867.44	2,448,433,811.00	2,448,433,811.00	-	13%
(153,732,491.97)	Closing Balance		(866,539,118.88)	(2,448,433,811.00)	(2,448,433,811.00)	0.00	(0.13)

SCHEDULE OF INVESTMENTS
GWALE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	Unity Bank PLC	1,787.40
2	Dala Building Society	2,221,977.27
3	Niger Delta Power Holding	460,378.77
4	Ja'iz Bank	477,272.50
	TOTAL INVESTMENTS	3,161,415.94

GWARZO LOCAL GOVERNMENT COUNCIL



GWARZO LOCAL GOVERNMENT

KANO STATE – NIGERIA

Local Govt. Secretariat,
Gwarzo Town,
Kano – State, Nigeria

In case of rely please quote

Ref. No.

P.M.B, 3021

Tel: _____

Date: 7/12/2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

GWARZO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

GWARZO LOCAL GOVT. COUNCIL
KANO STATE



GWARZO LOCAL GOVERNMENT

KANO STATE – NIGERIA

Local Govt. Secretariat,
Gwarzo Town,
Kano – State, Nigeria

In case of rely please quote

Ref. No.

P.M.B, 3021

Tel: _____

Date: 7/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

GWARZO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

GWARZO LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GWARZO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

GWARZO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,996,696,564.00	Local Govt Share of Statutory Allocation		1,272,528,577.62	1,065,561,163.36
996,365,808.00	Local Govt Share of VAT		924,897,509.45	781,656,473.20
833,744,327.00	Other Federally Allocated Revenue	1	187,029,200.08	70,320,379.88
262,087,431.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
3,500,000.00	Tax Revenue	2	3,864,081.18	11,618,000.00
147,027,431.00	Non Tax Revenue	3	7,030,186.37	1,472,070.00
9,700,000.00	Investment Income		7,869,370.00	3,823,074.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
10,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		28,954,748.28	101,266,633.41
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,600,121,561.00	Total Receipts from Operating Activities (A)		2,458,082,763.88	2,035,717,793.85
	PAYMENTS:			
1,920,128,725.66	Salaries & Wages	5	1,421,141,119.23	1,436,585,972.26
99,865,368.00	Social Benefits	6	35,909,090.08	58,907,110.70
668,950,000.00	Overhead Cost	7	437,713,957.45	372,334,403.49
109,000,000.00	Grants & Contributions		111,889,853.43	94,750,273.60
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,797,944,093.66	Total Outflow from Operating Activities (B)		2,006,654,020.19	1,972,429,180.45
	Net Cashflow From Operating Activities C = (A-B)		451,428,743.69	63,288,613.40
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
288,000,000.00	Fixed Assets Procured		267,318,761.93	88,827,605.18
933,206,626.00	Construction / Provision		229,940,778.66	107,971,692.80
584,464,820.34	Rehabilitation / Repairs		160,023,970.10	19,814,284.09
121,000,000.00	Preservation of the Environment	9	11,701,818.48	4,370,000.00
-	Other Capital Project		-	-
-	Liabilities / Equities		-	9,650,000.00
1,926,671,446.34	Total Capital Expenditure = D		668,985,329.17	230,633,582.07
	Net Cash Flow from Investing Activities E = (C-D)		(217,556,585.48)	(167,344,968.67)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(63,512,039.73)
	Increase/decrease in other Liability		322,022,587.01	107,421,616.84
	Total Movement in other cash equivalent account = G		(322,022,587.01)	(170,933,656.57)
	Total Expenditure from Financing Activities = F		(322,022,587.01)	(170,933,656.57)
	Net Cash Flow from all Activities G = (E-F)		104,466,001.53	3,588,687.90
	Cash & Its Equivalent as at 1/1/2022 = H		17,847,369.32	14,258,681.42
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		122,313,370.85	17,847,369.32

STATEMENT NO. 2

GWARZO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		-	-
Main Account		99,462,696.45	17,621,018.80
Project Account			
Revenue Account		22,849,832.66	221,853.01
Others		841.74	4,497.51
Total Recurrent Assets (A)	10	122,313,370.85	17,847,369.32
Non-Current Assets			
Total Investments (B)	<u>11</u>	4,729,831.74	4,729,831.74
Advances	12		
Retained Balance		-	-
Stabilization		496,100,912.18	496,100,912.18
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		496,100,912.18	496,100,912.18
<i>Balance of Liabilities Over Assets (D)</i>		2,697,894,508.64	2,480,337,923.16
Total Assets (D= A+B+C+D)		3,321,038,623.41	2,999,016,036.40
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		90,618,137.73	83,115,972.59
Others 1		105,652,063.00	60,897,036.59
Others 2		3,124,768,422.68	2,855,003,027.22
Total Deposits (E)		3,321,038,623.41	2,999,016,036.40
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		3,321,038,623.41	2,999,016,036.40

STATEMENT NO. 3

GWARZO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,065,561,163.36	Local Govt Share of Statutory Allocation		1,272,528,577.62	2,996,696,564.00		2,996,696,564.00	1,724,167,986.38
781,656,473.20	Local Govt Share of VAT	1	924,897,509.45	996,365,808.00		996,365,808.00	71,468,298.55
70,320,379.88	Other Federally Allocated Revenue		187,029,200.08	833,744,327.00		833,744,327.00	646,715,126.92
-	10% State Allocation		25,909,090.90	262,087,431.00		262,087,431.00	236,178,340.10
-	Other Capital Receipts		-	-	-	-	0.00
11,618,000.00	Tax Revenue	2	3,864,081.18	3,500,000.00		3,500,000.00	(364,081.18)
1,472,070.00	Non Tax Revenue	3	7,030,186.37	147,027,431.00		147,027,431.00	139,997,244.63
3,823,074.00	Investment Income	4	7,869,370.00	9,700,000.00		9,700,000.00	1,830,630.00
-	Interest Earned		-	-	-	-	0.00
-	Refund and Re-imbusement		-	-	-	-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
101,266,633.41	Domestic Loans/Borrowings		28,954,748.28	341,000,000.00		341,000,000.00	312,045,251.72
-	Extraordinary Items		-	-	-	-	0.00
-	Prepayments/Arrears of Revenue		-	-	-	-	0.00
2,035,717,793.85	Total Revenue (A)		2,458,082,763.88	5,600,121,561.00	-	5,600,121,561.00	3,142,038,797.12
	LESS EXPENDITURE:						
1,436,585,972.26	Salaries & Wages	5	1,421,141,119.23	1,920,128,725.66		1,920,128,725.66	498,987,606.43
58,907,110.70	Social Benefits	6	35,909,090.08	99,865,368.00		99,865,368.00	63,956,277.92
372,334,403.49	Overhead Cost	7	437,713,957.45	668,950,000.00		668,950,000.00	231,236,042.55
94,750,273.60	Grants & Contributions	8	111,889,853.43	109,000,000.00		109,000,000.00	(2,889,853.43)
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount		-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
1,972,429,180.45	Total Expenditure (B)		2,006,654,020.19	2,797,944,093.66	-	2,797,944,093.66	791,290,073.47
63,288,613.40	Operating Balance: (A - B)		451,428,743.69	2,802,177,467.34	-	2,802,177,467.34	2,350,748,723.65
63,288,613.40	Transfer to Capital Development Fund		451,428,743.69				

STATEMENT NO. 4

GWARZO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		17,847,369.32				-
	Add: Revenue						-
	Transfer from Capital Development Fund		451,428,743.69				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%
-	Total Revenue		469,276,113.01	-	-		0%
	Less: Capital Expenditure						-
88,827,605.18	Fixed Assets Procured	9	267,318,761.93	288,000,000.00	288,000,000.00		93%
107,971,692.80	Construction / Provision		229,940,778.66	933,206,626.00	933,206,626.00		25%
19,814,284.09	Rehabilitation / Repairs		160,023,970.10	584,464,820.34	584,464,820.34		27%
4,370,000.00	Preservation of the Environment		11,701,818.48	121,000,000.00	121,000,000.00		10%
-	Other Capital Project		-	-	-		
9,650,000.00	Liabilities / Equities		-	-	-		
230,633,582.07	Sub-total		668,985,329.17	1,926,671,446.34	1,926,671,446.34	-	35%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure- P		0	-	0	0	0%
-	Sub-total		-	-	-		0%
230,633,582.07	Total Capital Expenditure for the year		668,985,329.17	1,926,671,446.34	1,926,671,446.34	-	35%
(230,633,582.07)	Closing Balance		(199,709,216.16)	(1,926,671,446.34)	(1,926,671,446.34)	0.00	(0.35)

SCHEDULE OF INVESTMENTS
GWARZO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	2,203.20
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
6	INVESTMENT IN	1,068,000.00
	TOTAL INVESTMENTS	4,729,831.74

KABO LOCAL GOVERNMENT COUNCIL



KABO LOCAL GOVERNMENT KANO STATE

(Dr. Muhammadu Adamu Dan Kabo Secretariat)

P.M.B 3021
Kano - Nigeria

kabolg70@yahoo.com

Tel:
Mobile:

Date: 7/12/2023

In case of reply please quote Reference

NO. KBK/LGC/FIN/VOL. 1/42

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

KABO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

KABO LOCAL GOVT. COUNCIL
KANO STATE



KABO LOCAL GOVERNMENT

KANO STATE

(Dr. Muhammadu Adamu Dan Kabo Secretariat)

P.M.B 3021
Kano - Nigeria

kabolg70@yahoo.com

Tel:
Mobile:

In case of reply please quote Refrence
No. KBK/LGC/FIN/VOL.1/43

Date: 7/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with the 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 using 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, 2022.

Best Regard,

SIGNATURE:

CHAIRMAN

KABO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

KABO LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KABO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1
KABO LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
4,242,038,012.00	Local Govt Share of Statutory Allocation		1,226,166,037.03	1,020,980,421.04
781,564,119.00	Local Govt Share of VAT		873,024,996.58	737,723,918.95
823,304,167.00	Other Federally Allocated Revenue	1	179,307,052.49	67,758,369.50
90,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
1,600,000.00	Tax Revenue	2	-	-
57,385,000.00	Non Tax Revenue	3	3,502,264.62	1,460,408.52
2,100,000.00	Investment Income		560,000.00	775,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
331,000,000.00	Aids & Grants		-	-
10,000,000.00	Domestic Loans/Borrowings		20,505,140.38	67,147,049.61
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
6,338,991,298.00	Total Receipts from Operating Activities (A)		2,328,974,582.00	1,895,845,167.62
	PAYMENTS:			
1,649,063,650.58	Salaries & Wages	5	1,410,058,971.41	1,309,093,138.52
52,533,588.00	Social Benefits	6	-	47,300,194.10
814,467,939.00	Overhead Cost	7	518,007,835.88	465,172,930.45
235,900,000.00	Grants & Contributions		113,582,208.26	227,353,453.23
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,751,965,177.58	Total Outflow from Operating Activities (B)		2,041,649,015.55	2,058,771,136.70
	Net Cashflow From Operating Activities C = (A-B)		287,325,566.45	(162,925,969.08)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
162,500,000.00	Fixed Assets Procured		89,860,612.32	-
2,086,786,706.09	Construction / Provision		213,986,527.92	223,535,437.86
520,170,000.00	Rehabilitation / Repairs		503,005,200.05	24,751,933.91
100,000,000.00	Preservation of the Environment	9	20,000,000.00	-
-	Other Capital Project		-	-
-	Liabilities / Equities		-	2,067,886.36
2,869,456,706.09	Total Capital Expenditure = D		826,852,340.29	250,355,258.13
	Net Cash Flow from Investing Activities E = (C-D)		(539,526,773.84)	(413,281,227.21)
	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		-	(133,349,495.66)
	Increase/decrease in other Liability		582,201,825.55	305,731,551.43
	Total Movement in other cash equivelent account = G		(582,201,825.55)	(439,081,047.09)
	Total Expenditure from Financing Activities = F		(582,201,825.55)	(439,081,047.09)
	Net Cash Flow from all Activities G = (E-F)		42,675,051.71	25,799,819.88
	Cash & Its Equivalent as at 1/1/2022 = H		34,030,131.95	8,230,312.07
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		76,705,183.66	34,030,131.95

STATEMENT NO. 2

KABO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			
Main Account		53,813,180.48	33,950,392.15
Project Account			78,495.46
Revenue Account		22,891,162.86	1,244.34
Others		840.32	
Total Recurrent Assets (A)	10	76,705,183.66	34,030,131.95
Non-Current Assets			
Total Investments (B)	11	3,663,526.80	3,663,526.80
Advances	12		
Retained Balance		-	-
Stabilization		535,110,173.85	535,110,173.85
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		535,110,173.85	535,110,173.85
<i>Balance of Liabilities Over Assets (D)</i>		2,176,569,003.13	1,637,042,229.29
Total Assets (D= A+B+C+D)		2,792,047,887.44	2,209,846,061.89
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		109,690,332.23	113,725,348.62
Others 1		32,523,018.61	45,281,221.48
Others 2		2,649,834,536.60	2,050,839,491.79
Total Deposits (E)		2,792,047,887.44	2,209,846,061.89
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		2,792,047,887.44	2,209,846,061.89

STATEMENT NO. 3

KABO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Note s	Actual 2022	Final Budget	Supplement ary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,020,980,421.04	Local Govt Share of Statutory Allocation		1,226,166,037.03	4,242,038,012.00		4,242,038,012.00	3,015,871,974.97
737,723,918.95	Local Govt Share of VAT		873,024,996.58	781,564,119.00		781,564,119.00	(91,460,877.58)
67,758,369.50	Other Federally Allocated Revenue	<u>1</u>	179,307,052.49	823,304,167.00		823,304,167.00	643,997,114.51
-	10% State Allocation		25,909,090.90	90,000,000.00		90,000,000.00	64,090,909.10
-	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue	<u>2</u>	-	1,600,000.00		1,600,000.00	1,600,000.00
1,460,408.52	Non Tax Revenue	<u>3</u>	3,502,264.62	57,385,000.00		57,385,000.00	53,882,735.38
775,000.00	Investment Income		560,000.00	2,100,000.00		2,100,000.00	1,540,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	<u>4</u>	-	-		-	0.00
-	Aids & Grants		-	331,000,000.00		331,000,000.00	331,000,000.00
67,147,049.61	Domestic Loans/Borrowings		20,505,140.38	10,000,000.00		10,000,000.00	(10,505,140.38)
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
1,895,845,167.62	Total Revenue (A)		2,328,974,582.00	6,338,991,298.00	-	6,338,991,298.00	4,010,016,716.00
	LESS EXPENDITURE:						
1,309,093,138.52	Salaries & Wages	<u>5</u>	1,410,058,971.41	1,649,063,650.58		1,649,063,650.58	239,004,679.17
47,300,194.10	Social Benefits	<u>6</u>	-	52,533,588.00		52,533,588.00	52,533,588.00
465,172,930.45	Overhead Cost	<u>7</u>	518,007,835.88	814,467,939.00		814,467,939.00	296,460,103.12
227,353,453.23	Grants & Contributions		113,582,208.26	235,900,000.00		235,900,000.00	122,317,791.74
-	Subsidies General		-	-	<u>0</u>	<u>0</u>	0.00
9,851,420.40	Domestic Interest/Discount	<u>8</u>	-	-	<u>0</u>	<u>0</u>	0.00
-	Transfer to other Fund		-	-	<u>0</u>	<u>0</u>	0.00
2,058,771,136.70	Total Expenditure (B)		2,041,649,015.55	2,751,965,177.58	-	2,751,965,177.58	710,316,162.03
(162,925,969.08)	Operating Balance: (A - B)		287,325,566.45	3,587,026,120.42	-	3,587,026,120.42	3,299,700,553.97
(162,925,969.08)	Transfer to Capital Development Fund		287,325,566.45				

STATEMENT NO. 4

KABO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supple- mentary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	34,030,131.95				-
	Add: Revenue					-
	Transfer from Capital Development Fund	287,325,566.45				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%
-	Total Revenue	321,355,698.40	-	-	-	0%
	Less: Capital Expenditure					-
-	Fixed Assets Procured	89,860,612.32	162,500,000.00	162,500,000.00		55%
223,535,437.86	Construction / Provision	213,986,527.92	2,086,786,706.09	2,086,786,706.09		10%
24,751,933.91	Rehabilitation / Repairs	503,005,200.05	520,170,000.00	520,170,000.00		97%
-	Preservation of the Environment	20,000,000.00	100,000,000.00	100,000,000.00		20%
-	Other Capital Project	-	-	-		
2,067,886.36	Liabilities / Equities	-	-	-		
250,355,258.13	Sub-total	826,852,340.29	2,869,456,706.09	2,869,456,706.09	-	29%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
250,355,258.13	Total Capital Expenditure for the year	826,852,340.29	2,869,456,706.09	2,869,456,706.09	-	29%
(250,355,258.13)	Closing Balance	(505,496,641.89)	(2,869,456,706.09)	(2,869,456,706.09)	0.00	(0.29)

SCHEDULE OF INVESTMENTS
KABO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,898.26
2	JAIZ BANK	477,272.50
3	DALA BUILDIND SOCIETY	2,221,977.27
4	URBAN	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,663,526.80

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL



KANO MUNICIPAL LOCAL GOVERNMENT

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference
No: *kme/mclg/23/WC-1/1*

Tel:
Mobile:

Date: *06/12/2023*

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
KANO MUNICIPAL LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KANO MUNICIPAL LOCAL GOVT. COUNCIL
KANO STATE



KANO MUNICIPAL LOCAL GOVERNMENT

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference

No: 12mc/Treas/23/VR:11

Tel:
Mobile:

Date: 26/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

KANO MUNICIPAL LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

KANO MUNICIPAL LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**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, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
4,420,564,824.65	Local Govt Share of Statutory Allocation	1	1,786,536,585.84	1,559,814,892.12
1,998,765,600.00	Local Govt Share of VAT		1,237,137,047.92	1,046,102,510.32
730,376,220.20	Other Federally Allocated Revenue		259,296,979.39	98,724,644.47
90,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
15,000,000.00	Tax Revenue	2	15,523,387.70	11,027,856.43
59,400,000.00	Non Tax Revenue	3	38,438,910.25	14,618,107.99
67,500,000.00	Investment Income	4	16,164,400.00	28,228,700.00
500,000.00	Interest Earned		-	-
-	Refund and Re-imburement		-	-
10,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		22,954,748.28	112,496,760.08
-	Extraordinary Items	-	-	
-	Prepayments/Arrears of Revenue	-	-	
7,733,106,644.85	Total Receipts from Operating Activities (A)		3,401,961,150.28	2,871,013,471.41
	PAYMENTS:			
2,795,857,984.63	Salaries & Wages	5	2,672,073,221.50	2,613,036,764.32
67,000,000.00	Social Benefits	6	18,181,818.16	103,669,090.91
834,067,688.00	Overhead Cost	7	787,388,192.85	543,442,259.75
160,000,000.00	Grants & Contributions	8	158,654,499.99	196,722,308.57
-	Subsidies General		-	-
-	Domestic Interest/Discount		-	9,851,420.40
-	Transfer to other Fund		-	-
3,856,925,672.63	Total Outflow from Operating Activities (B)		3,636,297,732.50	3,466,721,843.95
	Net Cashflow From Operating Activities C = (A-B)		(234,336,582.22)	(595,708,372.54)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
607,312,500.00	Fixed Assets Procured	9	117,861,929.73	75,006,862.27
2,943,055,644.00	Construction / Provision		123,990,508.23	116,777,877.95
848,354,089.67	Rehabilitation / Repairs		25,089,001.10	-
663,000,000.00	Preservation of the Environment		-	-
-	Other Capital Project		-	-
-	Liabilities / Equities	-	349,000.00	
5,061,722,233.67	Total Capital Expenditure = D		266,941,439.06	192,133,740.22
	Net Cash Flow from Investing Activities E = (C-D)		(501,278,021.28)	(787,842,112.76)
	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		-	(45,302,225.19)
	Increase/decrease in other Liability		574,229,783.34	760,487,109.36
	Total Movement in other cash equivalent account = G		(574,229,783.34)	(805,789,334.55)
	Total Expenditure from Financing Activities = F		(574,229,783.34)	(805,789,334.55)
	Net Cash Flow from all Activities G = (E-F)		72,951,762.06	17,947,221.79
	Cash & Its Equivalent as at 1/1/2022 = H		19,271,687.17	1,324,465.38
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		92,223,449.23	19,271,687.17

STATEMENT NO. 2

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			-
Main Account		78,860,682.24	19,197,818.53
Project Account			-
Revenue Account		13,358,111.93	68,395.76
Others		4,655.06	5,472.88
Total Recurrent Assets (A)	10	92,223,449.23	19,271,687.17
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
Advances	12		
Retained Balance		-	
Stabilization		465,853,827.31	465,853,827.31
Impersonal (Others)		-	-
Personal		-	
Total Non-Current Assets (C)		465,853,827.31	465,853,827.31
<i>Balance of Liabilities Over Assets (D)</i>		6,332,056,578.66	5,830,778,557.38
Total Assets (D= A+B+C+D)		6,893,795,271.14	6,319,565,487.80
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		94,032,025.71	94,032,025.71
Others 1		62,005,799.77	56,749,004.66
Others 2		6,737,757,445.66	6,168,784,457.43
Total Deposits (E)		6,893,795,271.14	6,319,565,487.80
<i>Balance of Assets Over Liabilities (F)</i>		-	
Total Liabilities (G= D+E+F)		6,893,795,271.14	6,319,565,487.80

STATEMENT NO. 3

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,559,814,892.12	Local Govt Share of Statutory Allocation		1,786,536,585.84	4,420,564,824.65		4,420,564,824.65	2,634,028,238.81
1,046,102,510.32	Local Govt Share of VAT		1,237,137,047.92	1,998,765,600.00		1,998,765,600.00	761,628,552.08
98,724,644.47	Other Federally Allocated Revenue	1	259,296,979.39	730,376,220.20		730,376,220.20	471,079,240.81
-	- 10% State Allocation		25,909,090.90	90,000,000.00		90,000,000.00	64,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
11,027,856.43	Tax Revenue	2	15,523,387.70	15,000,000.00		15,000,000.00	(523,387.70)
14,618,107.99	Non Tax Revenue	3	38,438,910.25	59,400,000.00		59,400,000.00	20,961,089.75
28,228,700.00	Investment Income		16,164,400.00	67,500,000.00		67,500,000.00	51,335,600.00
-	- Interest Earned		-	500,000.00		500,000.00	500,000.00
-	- Refund and Re-imbursement	4	-	-		-	0.00
-	- Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
112,496,760.08	Domestic Loans/Borrowings		22,954,748.28	341,000,000.00		341,000,000.00	318,045,251.72
-	- Extraordinary Items		-	-		-	0.00
-	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,871,013,471.41	Total Revenue (A)		3,401,961,150.28	7,733,106,644.85	-	7,733,106,644.85	4,331,145,494.57
	LESS EXPENDITURE:						
2,613,036,764.32	Salaries & Wages	5	2,672,073,221.50	2,795,857,984.63		2,795,857,984.63	123,784,763.13
103,669,090.91	Social Benefits	6	18,181,818.16	67,000,000.00		67,000,000.00	48,818,181.84
543,442,259.75	Overhead Cost	7	787,388,192.85	834,067,688.00		834,067,688.00	46,679,495.15
196,722,308.57	Grants & Contributions		158,654,499.99	160,000,000.00		160,000,000.00	1,345,500.01
-	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
3,466,721,843.95	Total Expenditure (B)		3,636,297,732.50	3,856,925,672.63	-	3,856,925,672.63	220,627,940.13
(595,708,372.54)	Operating Balance: (A - B)		(234,336,582.22)	3,876,180,972.22	-	3,876,180,972.22	4,110,517,554.44
(595,708,372.54)	Transfer to Capital Development Fund		(234,336,582.22)				

STATEMENT NO. 4

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supple mentary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		19,271,687.17				
	Add: Revenue						
	Transfer from Capital Development Fund		(234,336,582.22)				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%
	Total Revenue		(215,064,895.05)	-	-	-	0%
	Less: Capital Expenditure						
75,006,862.27	Fixed Assets Procured	9	117,861,929.73	607,312,500.00	607,312,500.00		19%
116,777,877.95	Construction / Provision		123,990,508.23	2,943,055,644.00	2,943,055,644.00		4%
	Rehabilitation / Repairs		25,089,001.10	848,354,089.67	848,354,089.67		3%
	Preservation of the Environment		-	663,000,000.00	663,000,000.00		0%
	Other Capital Project		-	-	-		
349,000.00	Liabilities / Equities		-	-	-		
192,133,740.22	Sub-total		266,941,439.06	5,061,722,233.67	5,061,722,233.67	-	5%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total		-	-	-	-	0%
192,133,740.22	Total Capital Expenditure for the year		266,941,439.06	5,061,722,233.67	5,061,722,233.67	-	5%
(192,133,740.22)	Closing Balance		(482,006,334.11)	(5,061,722,233.67)	(5,061,722,233.67)	0.00	(0.05)

SCHEDULE OF INVESTMENTS
KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,787.40
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN	500,000.00
5	NIGER DALTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,661,415.94

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KARAYE LOCAL GOVERNMENT COUNCIL



KARAYE LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case or reply, please quote Reference

No.....

Date: 08-12-2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
KARAYE LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KARAYE LOCAL GOVT. COUNCIL
KANO STATE



KARAYE LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case or reply, please quote Reference

No.....

Date: 08-12-2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

KARAYE LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

KARAYE LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KARAYE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1

KARAYE LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
3,495,602,120.00	Local Govt Share of Statutory Allocation		1,189,009,508.45	985,251,886.66
1,231,085,233.00	Local Govt Share of VAT		851,661,274.89	719,630,273.41
608,835,233.00	Other Federally Allocated Revenue	1	174,144,271.60	65,705,086.53
-	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
320,000.00	Tax Revenue	2	92,000.00	120,000.00
43,377,000.00	Non Tax Revenue	3	2,923,679.97	3,907,406.46
4,920,000.00	Investment Income		550,000.00	482,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
25,000,000.00	Aids & Grants		-	-
241,000,000.00	Domestic Loans/Borrowings		22,111,269.00	110,738,641.89
20,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,670,139,586.00	Total Receipts from Operating Activities (A)		2,266,401,094.81	1,885,835,294.95
	PAYMENTS:			
1,466,438,372.00	Salaries & Wages	5	1,164,680,228.96	1,028,091,007.54
71,000,000.00	Social Benefits	6	42,045,454.45	71,848,181.83
714,109,128.00	Overhead Cost	7	464,437,812.75	431,129,949.57
190,000,000.00	Grants & Contributions		126,702,627.80	110,408,620.40
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.39
-	Transfer to other Fund		-	-
2,441,547,500.00	Total Outflow from Operating Activities (B)		1,797,866,123.96	1,651,329,179.73
	Net Cashflow From Operating Activities C = (A-B)		468,534,970.85	234,506,115.22
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
291,000,000.00	Fixed Assets Procured		100,051,654.53	43,149,500.00
1,831,619,251.00	Construction / Provision		165,130,259.98	129,720,094.12
368,396,616.00	Rehabilitation / Repairs		13,711,894.85	2,400,000.00
23,000,000.00	Preservation of the Environment	9	5,508,228.82	-
9,000,000.00	Other Capital Project		-	-
90,000,000.00	Liabilities / Equities		78,368,642.48	44,816,847.00
2,613,015,867.00	Total Capital Expenditure = D		362,770,680.66	220,086,441.12
	Net Cash Flow from Investing Activities E = (C-D)		105,764,290.19	14,419,674.10
	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		104,092,020.33	27,046,537.89
	Increase/decrease in other Liability		10,230,153.47	20,228,235.96
	Total Movement in other cash equivalent account = G		93,861,866.86	6,818,301.93
	Total Expenditure from Financing Activities = F		93,861,866.86	6,818,301.93
	Net Cash Flow from all Activities G = (E-F)		11,902,423.33	7,601,372.17
	Cash & Its Equivalent as at 1/1/2022 = H		15,792,211.50	8,190,839.33
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		27,694,634.83	15,792,211.50

STATEMENT NO. 2

KARAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		10,000.00	-
Main Account		41,460,159.79	15,282,166.25
Project Account			-
Revenue Account		22,918,011.00	463,697.60
Others		43,739.95	46,347.65
Total Recurrent Assets (A)	10	64,431,910.74	15,792,211.50
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
Advances			
Retained Balance	12	1,343,131,969.67	1,239,039,949.34
Stabilization		566,051,289.31	566,051,289.31
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,909,183,258.98	1,805,091,238.65
<i>Balance of Liabilities Over Assets (D)</i>			
Total Assets (D= A+B+C+D)		1,977,276,585.66	1,824,544,866.09
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		114,815,623.34	106,509,452.70
Others 1		11,864,596.83	9,940,614.00
Others 2		-	
Total Deposits (E)		126,680,220.17	116,450,066.70
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		1,977,276,585.66	1,824,544,866.09

STATEMENT NO. 3

KARAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
985,251,886.66	Local Govt Share of Statutory Allocation		1,189,009,508.45	3,495,602,120.00		3,495,602,120.00	2,306,592,611.55
719,630,273.41	Local Govt Share of VAT		851,661,274.89	1,231,085,233.00		1,231,085,233.00	379,423,958.11
65,705,086.53	Other Federally Allocated Revenue	1	174,144,271.60	608,835,233.00		608,835,233.00	434,690,961.40
-	- 10% State Allocation		25,909,090.90	-	-	-	(25,909,090.90)
-	- Other Capital Receipts		-	-	-	-	0.00
120,000.00	Tax Revenue	2	92,000.00	320,000.00		320,000.00	228,000.00
3,907,406.46	Non Tax Revenue	3	2,923,679.97	43,377,000.00		43,377,000.00	40,453,320.03
482,000.00	Investment Income		550,000.00	4,920,000.00		4,920,000.00	4,370,000.00
-	- Interest Earned		-	-	-	-	0.00
-	- Refund and Re-imbusement	4	-	-	-	-	0.00
-	- Aids & Grants		-	25,000,000.00		25,000,000.00	25,000,000.00
110,738,641.89	Domestic Loans/Borrowings		22,111,269.00	241,000,000.00		241,000,000.00	218,888,731.00
-	- Extraordinary Items		-	20,000,000.00		20,000,000.00	20,000,000.00
-	- Prepayments/Arrears of Revenue		-	-	-	-	0.00
1,885,835,294.95	Total Revenue (A)		2,266,401,094.81	5,670,139,586.00	-	5,670,139,586.00	3,403,738,491.19
	LESS EXPENDITURE:						
1,028,091,007.54	Salaries & Wages	5	1,164,680,228.96	1,466,438,372.00		1,466,438,372.00	301,758,143.04
71,848,181.83	Social Benefits	6	42,045,454.45	71,000,000.00		71,000,000.00	28,954,545.55
431,129,949.57	Overhead Cost	7	464,437,812.75	714,109,128.00		714,109,128.00	249,671,315.25
110,408,620.40	Grants & Contributions		126,702,627.80	190,000,000.00		190,000,000.00	63,297,372.20
-	- Subsidies General		-	-	0	0	0.00
9,851,420.39	Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,651,329,179.73	Total Expenditure (B)		1,797,866,123.96	2,441,547,500.00	-	2,441,547,500.00	643,681,376.04
234,506,115.22	Operating Balance: (A - B)		468,534,970.85	3,228,592,086.00	-	3,228,592,086.00	2,760,057,115.15
234,506,115.22	Transfer to Capital Development Fund		468,534,970.85				

STATEMENT NO. 4

KARAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		15,792,211.50				-
	Add: Revenue						-
	Transfer from Capital Development Fund		468,534,970.85				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%
-	Total Revenue		484,327,182.35	-	-		0%
	Less: Capital Expenditure						-
43,149,500.00	Fixed Assets Procured	9	100,051,654.53	291,000,000.00	291,000,000.00		34%
129,720,094.12	Construction / Provision		165,130,259.98	1,831,619,251.00	1,831,619,251.00		9%
2,400,000.00	Rehabilitation / Repairs		13,711,894.85	368,396,616.00	368,396,616.00		4%
-	Preservation of the Environment		5,508,228.82	23,000,000.00	23,000,000.00		24%
-	Other Capital Project		-	9,000,000.00	9,000,000.00		0%
44,816,847.00	Liabilities / Equities		78,368,642.48	90,000,000.00	90,000,000.00		87%
220,086,441.12	Sub-total		362,770,680.66	2,613,015,867.00	2,613,015,867.00	-	14%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-		0%
220,086,441.12	Total Capital Expenditure for the year		362,770,680.66	2,613,015,867.00	2,613,015,867.00	-	14%
(220,086,441.12)	Closing Balance		121,556,501.69	(2,613,015,867.00)	(2,613,015,867.00)	0.00	(0.14)

SCHEDULE OF INVESTMENTS
KARAYE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,787.40
2	JAIZ BANK	477,272.50
3	DALA BUILDING SOCIATY	2,221,977.27
4	NIGER DELTA POWER HOLDING	460,378.77
5	URBAN DEVELOPMENT BANK	500,000.00
	TOTAL INVESTMENTS	3,661,415.94

KIBIYA LOCAL GOVERNMENT COUNCIL



KIBIYA LOCAL GOVERNMENT

KANO STATE OFFICE OF THE CHAIRMAN

P.M.B 3021
KANO STATE
NIGERIA.

Tel:
Mobile:

In case of reply please quote Reference

Date 7-12-23

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
KIBIYA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KIBIYA LOCAL GOVT. COUNCIL
KANO STATE



KIBIYA LOCAL GOVERNMENT

KANO STATE OFFICE OF THE CHAIRMAN

P.M.B 3021
KANO STATE
NIGERIA.

Tel:
Mobile:

In case of reply please quote Reference

Date 7-12-23

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

KIBIYA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

KIBIYA LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KIBIYA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1

KIBIYA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,114,948,175.80	Local Govt Share of Statutory Allocation		1,199,954,158.40	995,775,913.46
942,927,795.56	Local Govt Share of VAT		843,627,304.68	712,826,037.15
847,012,199.73	Other Federally Allocated Revenue	1	174,937,613.25	66,309,891.75
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
1,020,000.00	Tax Revenue	2	2,481,818.18	1,320,000.00
37,315,000.00	Non Tax Revenue	3	3,180,600.00	2,912,270.00
2,900,000.00	Investment Income		2,332,600.00	3,241,960.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
2,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		28,954,748.27	115,471,178.68
1,000,000.00	Extraordinary Items		340,000.00	-
-	Prepayments/Arrears of Revenue		-	-
4,359,123,171.09	Total Receipts from Operating Activities (A)		2,281,717,933.68	1,897,857,251.04
	PAYMENTS:			
1,085,323,482.21	Salaries & Wages	5	903,590,967.87	825,550,583.23
116,300,000.00	Social Benefits	6	64,639,432.10	38,726,272.48
757,860,000.00	Overhead Cost	7	577,244,443.51	333,329,532.99
138,500,000.00	Grants & Contributions		125,419,862.17	146,655,685.54
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.39
-	Transfer to other Fund		-	-
2,097,983,482.21	Total Outflow from Operating Activities (B)		1,670,894,705.65	1,354,113,494.63
	Net Cashflow From Operating Activities C = (A-B)		610,823,228.03	543,743,756.41
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
290,250,000.00	Fixed Assets Procured		49,394,115.89	40,533,898.87
1,285,385,272.51	Construction / Provision		91,932,910.96	139,605,203.52
305,000,000.00	Rehabilitation / Repairs		36,099,701.00	17,905,390.21
67,000,000.00	Preservation of the Environment	9	7,138,209.00	-
-	Other Capital Project		-	-
131,919,351.91	Liabilities / Equities		59,000,000.00	7,723,930.00
2,079,554,624.42	Total Capital Expenditure = D		243,564,936.85	205,768,422.60
	Net Cash Flow from Investing Activities E = (C-D)		367,258,291.18	337,975,333.81
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		378,267,558.29	316,460,798.32
	Increase/decrease in other Liability		(791,075.62)	7,786,444.90
	Total Movement in other cash equivalent account = G		379,058,633.91	324,247,243.22
	Total Expenditure from Financing Activities = F		379,058,633.91	324,247,243.22
	Net Cash Flow from all Activities G = (E-F)		(11,800,342.73)	13,728,090.59
	Cash & Its Equivalent as at 1/1/2022 = H		25,742,293.95	12,014,203.36
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		13,941,951.22	25,742,293.95

STATEMENT NO. 2

KIBIYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		-	2,206.46
Main Account		13,921,254.51	25,011,687.49
Project Account			-
Revenue Account			728,400.00
Others		20,696.71	
Total Recurrent Assets (A)	10	13,941,951.22	25,742,293.95
Non-Current Assets			
Total Investments (B)	11	3,161,415.94	3,161,415.94
Advances			
Retained Balance	12	3,067,544,599.39	2,689,277,041.10
Stabilization		615,825,616.46	615,825,616.46
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		3,683,370,215.85	3,305,102,657.56
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		3,700,473,583.01	3,334,006,367.45
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		48,877,858.83	44,018,491.97
Others 1		7,032,778.52	12,683,221.00
Others 2		-	-
Total Deposits (E)		55,910,637.35	56,701,712.97
<i>Balance of Assets Over Liabilities (F)</i>		3,644,562,945.66	3,277,304,654.48
Total Liabilities (G= D+E+F)		3,700,473,583.01	3,334,006,367.45

STATEMENT NO. 3

KIBIYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
995,775,913.46	Local Govt Share of Statutory Allocation		1,199,954,158.40	2,114,948,175.80		2,114,948,175.80	914,994,017.40
712,826,037.15	Local Govt Share of VAT		843,627,304.68	942,927,795.56		942,927,795.56	99,300,490.88
66,309,891.75	Other Federally Allocated Revenue	1	174,937,613.25	847,012,199.73		847,012,199.73	672,074,586.48
	- 10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
	- Other Capital Receipts		-	-		-	0.00
1,320,000.00	Tax Revenue	2	2,481,818.18	1,020,000.00		1,020,000.00	(1,461,818.18)
2,912,270.00	Non Tax Revenue	3	3,180,600.00	37,315,000.00		37,315,000.00	34,134,400.00
3,241,960.00	Investment Income		2,332,600.00	2,900,000.00		2,900,000.00	567,400.00
	- Interest Earned		-	-		-	0.00
	- Refund and Re-imbursement	4	-	-		-	0.00
	- Aids & Grants		-	2,000,000.00		2,000,000.00	2,000,000.00
115,471,178.68	Domestic Loans/Borrowings		28,954,748.27	341,000,000.00		341,000,000.00	312,045,251.73
	- Extraordinary Items		340,000.00	1,000,000.00		1,000,000.00	660,000.00
	- Prepayments/Arrears of Revenue		-	-		-	0.00
1,897,857,251.04	Total Revenue (A)		2,281,717,933.68	4,359,123,171.09	-	4,359,123,171.09	2,077,405,237.41
	LESS EXPENDITURE:						
825,550,583.23	Salaries & Wages	5	903,590,967.87	1,085,323,482.21		1,085,323,482.21	181,732,514.34
38,726,272.48	Social Benefits	6	64,639,432.10	116,300,000.00		116,300,000.00	51,660,567.90
333,329,532.99	Overhead Cost	7	577,244,443.51	757,860,000.00		757,860,000.00	180,615,556.49
146,655,685.54	Grants & Contributions		125,419,862.17	138,500,000.00		138,500,000.00	13,080,137.83
	- Subsidies General		-	-	0	0	0.00
9,851,420.39	Domestic Interest/Discount	8	-	-	0	0	0.00
	- Transfer to other Fund		-	-	0	0	0.00
1,354,113,494.63	Total Expenditure (B)		1,670,894,705.65	2,097,983,482.21	-	2,097,983,482.21	427,088,776.56
543,743,756.41	Operating Balance: (A - B)		610,823,228.03	2,261,139,688.88	-	2,261,139,688.88	1,650,316,460.85
543,743,756.41	Transfer to Capital Development Fund		610,823,228.03				

STATEMENT NO. 4

KIBIYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Suppleme ntary Budget 2022	Performance on Budget (%)
	<u>Opening Balance 1/1/2022</u>	25,742,293.95				-
	Add: Revenue					-
	Transfer from Capital Development Fund	610,823,228.03				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%
-	Total Revenue	636,565,521.98	-	-	-	0%
	Less: Capital Expenditure					-
40,533,898.87	Fixed Assets Procured	49,394,115.89	290,250,000.00	290,250,000.00		17%
139,605,203.52	Construction / Provision	91,932,910.96	1,285,385,272.51	1,285,385,272.51		7%
17,905,390.21	Rehabilitation / Repairs	36,099,701.00	305,000,000.00	305,000,000.00		12%
-	Preservation of the Environment	7,138,209.00	67,000,000.00	67,000,000.00		11%
-	Other Capital Project	-	-	-		
7,723,930.00	Liabilities / Equities	59,000,000.00	131,919,351.91	131,919,351.91		45%
205,768,422.60	Sub-total	243,564,936.85	2,079,554,624.42	2,079,554,624.42	-	12%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
205,768,422.60	Total Capital Expenditure for the year	243,564,936.85	2,079,554,624.42	2,079,554,624.42	-	12%
(205,768,422.60)	Closing Balance	393,000,585.13	(2,079,554,624.42)	(2,079,554,624.42)	0.00	(0.12)

SCHEDULE OF INVESTMENTS
KIBIYA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,787.40
2	JAIZ BANK	477,272.50
3	DALA BULDING SOCIETY	2,221,977.27
4	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	3,161,415.94

KIRU LOCAL GOVERNMENT COUNCIL



KIRU LOCAL GOVERNMENT COUNCIL

KANO STATE

(Office of the Honorable Chairman)

Tel:
Mobile

In case of reply please quote reference
No.....

P.M.B 3021
Kano -Nigeria

Date: 06/12/2023

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). And the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition the GPFS are in compliance with the provision of Public Financial Management Law 2020, The Kano State Local Government Law 2006(as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE

CHAIRMAN
KIRU LOCAL GOVERNMENT COUNCIL
KANO STATE.

SIGNATURE

TREASURER
KIRU LOCAL GOVERNMENT COUNCIL
KANO STATE.



KIRU LOCAL GOVERNMENT COUNCIL
KANO STATE

(Office of the Honorable Chairman)

Tel:
Mobile

*In case of reply please quote reference
No.....*

P.M.B 3021
Kano –Nigeria

Date: 06/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with General 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 Accounting (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, 2022.

Best Regard,

SIGNATURE

CHAIRMAN
KIRU LOCAL GOVERNMENT COUNCIL,
KANO STATE.

SIGNATURE

TREASURER
KIRU LOCAL GOVERNMENT COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KIRU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1

KIRU LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,864,114,254.37	Local Govt Share of Statutory Allocation		1,548,085,244.53	1,330,527,677.37
1,396,453,726.88	Local Govt Share of VAT		1,063,860,598.56	899,348,929.45
350,593,871.12	Other Federally Allocated Revenue	1	224,328,283.17	85,547,738.87
70,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
660,000.00	Tax Revenue	2	290,000.00	220,000.00
7,844,950.00	Non Tax Revenue	3	7,344,140.00	1,462,918.79
6,600,200.00	Investment Income		6,179,560.00	3,993,410.00
-	Interest Earned		-	-
-	Refund and Re-imbursment	4	-	-
10,000,000.00	Aids & Grants		-	-
179,132,331.30	Domestic Loans/Borrowings		16,111,268.99	115,471,178.68
400,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,885,799,333.67	Total Receipts from Operating Activities (A)		2,892,108,186.15	2,436,571,853.16
	PAYMENTS:			
1,418,253,902.16	Salaries & Wages	5	1,350,895,426.25	1,257,496,435.43
135,771,355.00	Social Benefits	6	-	3,409,090.91
646,497,226.25	Overhead Cost	7	500,095,300.72	469,742,426.69
150,000,000.00	Grants & Contributions		144,230,914.14	107,857,952.48
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,350,522,483.41	Total Outflow from Operating Activities (B)		1,995,221,641.11	1,848,357,325.91
	Net Cashflow From Operating Activities C = (A-B)		896,886,545.04	588,214,527.25
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
515,000,000.00	Fixed Assets Procured		122,487,559.85	48,372,306.98
1,126,641,142.54	Construction / Provision		204,516,766.75	28,591,671.30
467,000,000.00	Rehabilitation / Repairs		12,978,152.73	721,665.00
40,000,000.00	Preservation of the Environment	9	5,700,000.00	-
20,000,000.00	Other Capital Project		33,412,275.70	2,073,991.25
158,867,668.70	Liabilities / Equities		65,948,392.49	43,877,696.99
2,327,508,811.24	Total Capital Expenditure = D		445,043,147.52	123,637,331.52
	Net Cash Flow from Investing Activities E = (C-D)		451,843,397.52	464,577,195.73
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		425,280,241.13	429,876,683.20
	Increase/decrease in other Liability		(15,254,121.70)	7,616,849.66
	Total Movement in other cash equivalent account = G		440,534,362.83	437,493,532.86
	Total Expenditure from Financing Activities = F		440,534,362.83	437,493,532.86
	Net Cash Flow from all Activities G = (E-F)		11,309,034.69	27,083,662.87
	Cash & Its Equivalent as at 1/1/2022 = H		33,523,960.00	6,440,297.13
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		44,832,994.69	33,523,960.00

STATEMENT NO. 2

KIRU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			14,304,236.19
Main Account		21,544,993.80	18,809,450.09
Project Account			
Revenue Account		23,287,494.10	409,348.23
Others		506.79	925.49
Total Recurrent Assets (A)	10	44,832,994.69	33,523,960.00
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,203.88	3,663,203.88
Advances			
Retained Balance	12	5,064,779,381.26	4,577,135,127.13
Stabilization		687,619,187.04	687,619,187.04
Impersonal (Others)		10,034,000.00	72,398,013.00
Personal		-	-
Total Non-Current Assets (C)		5,762,432,568.30	5,337,152,327.17
<i>Balance of Liabilities Over Assets (D)</i>			
Total Assets (D= A+B+C+D)		5,810,928,766.87	5,374,339,491.05
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		60,472,766.25	59,358,378.45
Others 1		27,300,686.57	43,669,196.07
Others 2		-	-
Total Deposits (E)		87,773,452.82	103,027,574.52
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		5,810,928,766.87	5,374,339,491.05

STATEMENT NO. 3

KIRU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,330,527,677.37	Local Govt Share of Statutory Allocation		1,548,085,244.53	2,864,114,254.37		2,864,114,254.37	1,316,029,009.84
899,348,929.45	Local Govt Share of VAT		1,063,860,598.56	1,396,453,726.88		1,396,453,726.88	332,593,128.32
85,547,738.87	Other Federally Allocated Revenue	1	224,328,283.17	350,593,871.12		350,593,871.12	126,265,587.95
	- 10% State Allocation		25,909,090.90	70,000,000.00		70,000,000.00	44,090,909.10
	- Other Capital Receipts		-	-		-	0.00
220,000.00	Tax Revenue	2	290,000.00	660,000.00		660,000.00	370,000.00
1,462,918.79	Non Tax Revenue	3	7,344,140.00	7,844,950.00		7,844,950.00	500,810.00
3,993,410.00	Investment Income		6,179,560.00	6,600,200.00		6,600,200.00	420,640.00
	- Interest Earned		-	-		-	0.00
	- Refund and Re-imburement	4	-	-		-	0.00
	- Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
115,471,178.68	Domestic Loans/Borrowings		16,111,268.99	179,132,331.30		179,132,331.30	163,021,062.31
	- Extraordinary Items		-	400,000.00		400,000.00	400,000.00
	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,436,571,853.16	Total Revenue (A)		2,892,108,186.15	4,885,799,333.67	-	4,885,799,333.67	1,993,691,147.52
	LESS EXPENDITURE:						
1,257,496,435.43	Salaries & Wages	5	1,350,895,426.25	1,418,253,902.16		1,418,253,902.16	67,358,475.91
3,409,090.91	Social Benefits	6	-	135,771,355.00		135,771,355.00	135,771,355.00
469,742,426.69	Overhead Cost	7	500,095,300.72	646,497,226.25		646,497,226.25	146,401,925.53
107,857,952.48	Grants & Contributions		144,230,914.14	150,000,000.00		150,000,000.00	5,769,085.86
	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
	- Transfer to other Fund		-	-	0	0	0.00
1,848,357,325.91	Total Expenditure (B)		1,995,221,641.11	2,350,522,483.41	-	2,350,522,483.41	355,300,842.30
588,214,527.25	Operating Balance: (A - B)		896,886,545.04	2,535,276,850.26	-	2,535,276,850.26	1,638,390,305.22
588,214,527.25	Transfer to Capital Development Fund		896,886,545.04				

STATEMENT NO. 4

KIRU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplement ary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		33,523,960.00				-
	Add: Revenue						-
	Transfer from Capital Development Fund		896,886,545.04				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	-	0	0	0%
-	Total Revenue		930,410,505.04	-	-	-	0%
	Less: Capital Expenditure						-
48,372,306.98	Fixed Assets Procured	9	122,487,559.85	515,000,000.00	515,000,000.00		24%
28,591,671.30	Construction / Provision		204,516,766.75	1,126,641,142.54	1,126,641,142.54		18%
721,665.00	Rehabilitation / Repairs		12,978,152.73	467,000,000.00	467,000,000.00		3%
-	Preservation of the Environment		5,700,000.00	40,000,000.00	40,000,000.00		14%
2,073,991.25	Other Capital Project		33,412,275.70	20,000,000.00	20,000,000.00		167%
43,877,696.99	Liabilities / Equities		65,948,392.49	158,867,668.70	158,867,668.70		42%
123,637,331.52	Sub-total		445,043,147.52	2,327,508,811.24	2,327,508,811.24	-	19%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
123,637,331.52	Total Capital Expenditure for the year		445,043,147.52	2,327,508,811.24	2,327,508,811.24	-	19%
(123,637,331.52)	Closing Balance		485,367,357.52	(2,327,508,811.24)	(2,327,508,811.24)	0.00	(0.19)

SCHEDULE OF INVESTMENTS
KIRU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	NIGERIAN SOVEREIGN INVESTMENT	36,150,465.12
2	UNITY BANK PLC	1,150,389.00
3	UNITY BANK PLC	3,575.34
4	URBAN DEVELOPMENT BANK	500,000.00
5	JAIZ BANK	477,272.00
6	DALA BUILDING SOCIETY	2,221,977.27
7	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,663,203.88

KUMBOTSO LOCAL GOVERNMENT COUNCIL



KUMBOTSO LOCAL GOVERNMENT

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference
No: _____

Tel:
Mobile:

Date: _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

KUMBOTSO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

KUMBOTSO LOCAL GOVT. COUNCIL
KANO STATE



KUMBOTSO LOCAL GOVERNMENT

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference
No: _____

Tel:
Mobile:

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2021

Best Regard,

SIGNATURE:

CHAIRMAN
KUMBOTSO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KUMBOTSO LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KUMBOTSO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1

KUMBOTSO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,991,987,000.00	Local Govt Share of Statutory Allocation		1,581,799,852.75	1,362,946,570.81
1,762,000,000.00	Local Govt Share of VAT		1,117,520,158.11	944,794,992.91
1,600,000,000.00	Other Federally Allocated Revenue	1	230,752,983.06	87,410,820.08
50,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
106,744,679.00	Tax Revenue	2	18,491,894.18	41,696,000.00
227,360,000.00	Non Tax Revenue	3	2,736,368.14	15,159,409.91
67,300,000.00	Investment Income		29,966,818.13	16,321,256.50
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
10,000,000.00	Aids & Grants		-	-
230,000,000.00	Domestic Loans/Borrowings		22,954,748.27	111,898,451.41
25,000,000.00	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		-	-
7,070,691,679.00	Total Receipts from Operating Activities (A)		3,030,131,913.54	2,580,227,501.62
	PAYMENTS:			
2,546,965,960.72	Salaries & Wages	5	2,445,310,258.94	2,294,006,402.28
50,500,000.00	Social Benefits	6	10,006,453.00	5,981,818.17
827,314,218.00	Overhead Cost	7	589,861,602.69	653,879,414.86
180,000,000.00	Grants & Contributions		177,056,472.77	106,233,538.91
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
3,604,780,178.72	Total Outflow from Operating Activities (B)		3,222,234,787.40	3,069,952,594.62
	Net Cashflow From Operating Activities C = (A-B)		(192,102,873.86)	(489,725,093.00)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
265,812,500.00	Fixed Assets Procured		173,368,367.54	115,075,173.41
1,895,895,500.00	Construction / Provision		396,399,467.57	244,382,636.89
1,186,520,542.79	Rehabilitation / Repairs		96,214,343.48	11,979,893.12
56,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
-	Liabilities / Equities		-	50,000.00
3,404,228,542.79	Total Capital Expenditure = D		665,982,178.59	371,487,703.42
	Net Cash Flow from Investing Activities E = (C-D)		(858,085,052.45)	(861,212,796.42)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(55,742,062.82)
	Increase/decrease in other Liability		877,401,679.91	844,365,228.93
	Total Movement in other cash equivalent account = G		(877,401,679.91)	(900,107,291.75)
	Total Expenditure from Financing Activities = F		(877,401,679.91)	(900,107,291.75)
	Net Cash Flow from all Activities G = (E-F)		19,316,627.46	38,894,495.33
	Cash & Its Equivalent as at 1/1/2022 = H		49,469,589.22	10,575,093.89
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		68,786,216.68	49,469,589.22

STATEMENT NO. 2

KUMBOTSO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			
Main Account		47,304,452.40	49,464,143.10
Project Account			
Revenue Account		21,481,416.97	5,446.12
Others		347.31	
Total Recurrent Assets (A)	10	68,786,216.68	49,469,589.22
Non-Current Assets			
Total Investments (B)	11	3,661,833.90	3,661,833.90
Advances			
Retained Balance	12		-
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
<i>Balance of Liabilities Over Assets (D)</i>		5,725,101,519.30	4,867,016,466.85
Total Assets (D= A+B+C+D)		6,377,898,699.02	5,500,497,019.11
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		219,554,878.68	215,226,204.82
Others 1		44,017,785.24	35,471,562.80
Others 2		6,114,326,035.10	5,249,799,251.49
Total Deposits (E)		6,377,898,699.02	5,500,497,019.11
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		6,377,898,699.02	5,500,497,019.11

STATEMENT NO. 3

KUMBOTSO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,362,946,570.81	Local Govt Share of Statutory Allocation		1,581,799,852.75	2,991,987,000.00		2,991,987,000.00	1,410,187,147.25
944,794,992.91	Local Govt Share of VAT		1,117,520,158.11	1,762,000,000.00		1,762,000,000.00	644,479,841.89
87,410,820.08	Other Federally Allocated Revenue	<u>1</u>	230,752,983.06	1,600,000,000.00		1,600,000,000.00	1,369,247,016.94
-	10% State Allocation		25,909,090.90	50,000,000.00		50,000,000.00	24,090,909.10
-	Other Capital Receipts		-	-		-	0.00
41,696,000.00	Tax Revenue	<u>2</u>	18,491,894.18	106,744,679.00		106,744,679.00	88,252,784.82
15,159,409.91	Non Tax Revenue	<u>3</u>	2,736,368.14	227,360,000.00		227,360,000.00	224,623,631.86
16,321,256.50	Investment Income		29,966,818.13	67,300,000.00		67,300,000.00	37,333,181.87
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	<u>4</u>	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
111,898,451.41	Domestic Loans/Borrowings		22,954,748.27	230,000,000.00		230,000,000.00	207,045,251.73
-	Extraordinary Items		-	25,000,000.00		25,000,000.00	25,000,000.00
-	Prepayments/Arrears of Revenue		-	300,000.00		300,000.00	300,000.00
2,580,227,501.62	Total Revenue (A)		3,030,131,913.54	7,070,691,679.00	-	7,070,691,679.00	4,040,559,765.46
	LESS EXPENDITURE:						
2,294,006,402.28	Salaries & Wages	<u>5</u>	2,445,310,258.94	2,546,965,960.72		2,546,965,960.72	101,655,701.78
5,981,818.17	Social Benefits	<u>6</u>	10,006,453.00	50,500,000.00		50,500,000.00	40,493,547.00
653,879,414.86	Overhead Cost	<u>7</u>	589,861,602.69	827,314,218.00		827,314,218.00	237,452,615.31
106,233,538.91	Grants & Contributions		177,056,472.77	180,000,000.00		180,000,000.00	2,943,527.23
-	Subsidies General		-	-	<u>0</u>	<u>0</u>	0.00
9,851,420.40	Domestic Interest/Discount	<u>8</u>	-	-	<u>0</u>	<u>0</u>	0.00
-	Transfer to other Fund		-	-	<u>0</u>	<u>0</u>	0.00
3,069,952,594.62	Total Expenditure (B)		3,222,234,787.40	3,604,780,178.72	-	3,604,780,178.72	382,545,391.32
(489,725,093.00)	Operating Balance: (A - B)		(192,102,873.86)	3,465,911,500.28	-	3,465,911,500.28	3,658,014,374.14
(489,725,093.00)	Transfer to Capital Development Fund		(192,102,873.86)				

STATEMENT NO. 4

KUMBOTSO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		49,469,589.22				-
	Add: Revenue						-
	Transfer from Capital Development Fund		(192,102,873.86)				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%
-	Total Revenue		(142,633,284.64)	-	-	-	0%
	Less: Capital Expenditure						-
115,075,173.41	Fixed Assets Procured	9	173,368,367.54	265,812,500.00	265,812,500.00		65%
244,382,636.89	Construction / Provision		396,399,467.57	1,895,895,500.00	1,895,895,500.00		21%
11,979,893.12	Rehabilitation / Repairs		96,214,343.48	1,186,520,542.79	1,186,520,542.79		8%
-	Preservation of the Environment		-	56,000,000.00	56,000,000.00		0%
-	Other Capital Project		-	-	-		
50,000.00	Liabilities / Equities		-	-	-		
371,487,703.42	Sub-total		665,982,178.59	3,404,228,542.79	3,404,228,542.79	-	20%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
371,487,703.42	Total Capital Expenditure for the year		665,982,178.59	3,404,228,542.79	3,404,228,542.79	-	20%
(371,487,703.42)	Closing Balance		(808,615,463.23)	(3,404,228,542.79)	(3,404,228,542.79)	0.00	(0.20)

SCHEDULE OF INVESTMENTS
KUMBOTSO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 20202

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	2,205.36
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,661,833.90

KUNCHI LOCAL GOVERNMENT COUNCIL



KUNCHI LOCAL GOVERNMENT COUNCIL

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference
No: _____

Tel:
Mobile:

Date: 7/12/2023

STATEMENT OF ACCOUNTING POLICY

The General Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standard (IPSAS) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

Kunchi Local Govt. Council
Kano State

SIGNATURE:

TREASURER

Kunchi Local Govt. Council
Kano State



KUNCHI LOCAL GOVERNMENT COUNCIL

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference
No: _____

Tel:
Mobile:

Date: 7/12/2023

REPONSIIBILITY FOR FINANCIAL STATEMENTS

These Financial Statement have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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 International 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, 2022.

Best Regard.

SIGNATURE:

CHAIRMAN

KUNCHI LOCAL GOVT. COUNCIL,
KANO STATE.

SIGANTURE:

TREASURER

KUNCHI LOCAL GOVT. COUNCIL,
KANO STATE.



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KUNCHI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
KUNCHI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022 (=N=)	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022 (=N=)	PREVIOUS YEAR 2021 (=N=)
	RECEIPTS			
2,869,939,870.47	Local Govt Share of Statutory Allocation		1,212,955,487.15	1,008,277,577.07
1,096,474,628.11	Local Govt Share of VAT		799,393,169.40	675,362,678.62
973,595,337.80	Other Federally Allocated Revenue	1	174,118,772.20	67,028,349.78
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
300,000.00	Tax Revenue	2	-	-
78,452,207.21	Non Tax Revenue	3	1,875,332.47	-
14,630,000.00	Investment Income		1,872,000.00	1,074,721.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
6,500,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		28,954,748.27	110,006,916.34
1,949,500.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,451,841,543.59	Total Receipts from Operating Activities (A)		2,245,078,600.39	1,861,750,242.81
	PAYMENTS:			
1,468,272,827.94	Salaries & Wages	5	1,130,894,625.63	1,007,209,878.13
107,390,822.90	Social Benefits	6	-	11,229,461.00
678,699,699.85	Overhead Cost	7	420,380,670.08	453,903,587.31
115,000,000.00	Grants & Contributions		104,000,000.00	118,543,206.20
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,369,363,350.69	Total Outflow from Operating Activities (B)		1,655,275,295.71	1,600,737,553.04
	Net Cashflow From Operating Activities C = (A-B)		589,803,304.68	261,012,689.77
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
209,250,000.00	Fixed Assets Procured		67,306,994.19	65,868,599.09
1,365,699,999.50	Construction / Provision		251,648,963.40	106,277,771.23
663,550,000.00	Rehabilitation / Repairs		32,136,363.64	-
37,000,000.00	Preservation of the Environment	9	4,500,000.00	-
55,000,000.00	Other Capital Project		-	-
228,645,535.56	Liabilities / Equities		53,955,000.00	-
2,559,145,535.06	Total Capital Expenditure = D		409,547,321.23	172,146,370.32
	Net Cash Flow from Investing Activities E = (C-D)		180,255,983.45	88,866,319.45
	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		131,266,386.47	74,622,693.04
	Increase/decrease in other Liability		(0.00)	0.00
	Total Movement in other cash equivalent account = G		131,266,386.47	74,622,693.04
	Total Expenditure from Financing Activities = F		131,266,386.47	74,622,693.04
	Net Cash Flow from all Activities G = (E-F)		48,989,596.98	14,243,626.41
	Cash & Its Equivalent as at 1/1/2022 = H		21,963,109.10	7,719,482.69
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		70,952,706.08	21,963,109.10

STATEMENT NO. 2

KUNCHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			20,815,527.36
Main Account		48,147,876.88	
Project Account		22,793,248.18	1,147,318.78
Revenue Account			262.96
Others		11,581.02	
Total Recurrent Assets (A)	10	70,952,706.08	21,963,109.10
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,161,415.94	3,161,415.94
Advances	12		
Retained Balance		562,757,588.23	431,491,201.76
Stabilization		565,881,164.52	565,881,164.52
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,128,638,752.75	997,372,366.28
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		1,202,752,874.77	1,022,496,891.32
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		90,368,235.44	90,368,235.44
Others 1		15,170,256.94	15,170,256.94
Others 2		-	-
Total Deposits (E)		105,538,492.38	105,538,492.38
<i>Balance of Assets Over Liabilities (F)</i>		1,097,214,382.39	916,958,398.94
Total Liabilities (G= D+E+F)		1,202,752,874.77	1,022,496,891.32

STATEMENT NO. 3

KUNCHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,008,277,577.07	Local Govt Share of Statutory Allocation		1,212,955,487.15	2,869,939,870.47		2,869,939,870.47	1,656,984,383.32
675,362,678.62	Local Govt Share of VAT		799,393,169.40	1,096,474,628.11		1,096,474,628.11	297,081,458.71
67,028,349.78	Other Federally Allocated Revenue	1	174,118,772.20	973,595,337.80		973,595,337.80	799,476,565.60
-	- 10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
-	- Tax Revenue	2	-	300,000.00		300,000.00	300,000.00
-	- Non Tax Revenue	3	1,875,332.47	78,452,207.21		78,452,207.21	76,576,874.74
1,074,721.00	Investment Income		1,872,000.00	14,630,000.00		14,630,000.00	12,758,000.00
-	- Interest Earned		-	-		-	0.00
-	- Refund and Re-imbursment	4	-	-		-	0.00
-	- Aids & Grants		-	6,500,000.00		6,500,000.00	6,500,000.00
110,006,916.34	Domestic Loans/Borrowings		28,954,748.27	341,000,000.00		341,000,000.00	312,045,251.73
-	- Extraordinary Items		-	1,949,500.00		1,949,500.00	1,949,500.00
-	- Prepayments/Arrears of Revenue		-	-		-	0.00
1,861,750,242.81	Total Revenue (A)		2,245,078,600.39	5,451,841,543.59	-	5,451,841,543.59	3,206,762,943.20
	LESS EXPENDITURE:						
1,007,209,878.13	Salaries & Wages	5	1,130,894,625.63	1,468,272,827.94		1,468,272,827.94	337,378,202.31
11,229,461.00	Social Benefits	6	-	107,390,822.90		107,390,822.90	107,390,822.90
453,903,587.31	Overhead Cost	7	420,380,670.08	678,699,699.85		678,699,699.85	258,319,029.77
118,543,206.20	Grants & Contributions		104,000,000.00	115,000,000.00		115,000,000.00	11,000,000.00
-	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,600,737,553.04	Total Expenditure (B)		1,655,275,295.71	2,369,363,350.69	-	2,369,363,350.69	714,088,054.98
261,012,689.77	Operating Balance: (A - B)		589,803,304.68	3,082,478,192.90	-	3,082,478,192.90	2,492,674,888.22
261,012,689.77	Transfer to Capital Development Fund		589,803,304.68				

STATEMENT NO. 4

KUNCHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplement ary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		21,963,109.10				-
	Add: Revenue						-
	Transfer from Capital Development Fund		589,803,304.68				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%
-	Total Revenue		611,766,413.78	-	-	-	0%
	Less: Capital Expenditure						-
65,868,599.09	Fixed Assets Procured		67,306,994.19	209,250,000.00	209,250,000.00		32%
106,277,771.23	Construction / Provision		251,648,963.40	1,365,699,999.50	1,365,699,999.50		18%
-	Rehabilitation / Repairs	9	32,136,363.64	663,550,000.00	663,550,000.00		5%
-	Preservation of the Environment		4,500,000.00	37,000,000.00	37,000,000.00		12%
-	Other Capital Project		-	55,000,000.00	55,000,000.00		0%
-	Liabilities / Equities		53,955,000.00	228,645,535.56	228,645,535.56		24%
172,146,370.32	Sub-total		409,547,321.23	2,559,145,535.06	2,559,145,535.06	-	16%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
172,146,370.32	Total Capital Expenditure for the year		409,547,321.23	2,559,145,535.06	2,559,145,535.06	-	16%
(172,146,370.32)	Closing Balance		202,219,092.55	(2,559,145,535.06)	(2,559,145,535.06)	0.00	(0.16)

SCHEDULE OF INVESTMENTS
KUNCHI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,787.40
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,161,415.94



KURA LOCAL GOVERNMENT COUNCIL



KURA LOCAL GOVERNMENT
KANO STATE
OFFICE OF THE EXECUTIVE CHAIRMAN

P.M.B. 3021
Kano- Nigeria
Tel:

In case of replay quote reference
no _____

Date: 08-12-2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
KURA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KURA LOCAL GOVT. COUNCIL
KANO STATE



KURA LOCAL GOVERNMENT

KANO STATE

OFFICE OF THE EXECUTIVE CHAIRMAN

P.M.B. 3021
Kano- Nigeria
Tel:

In case of replay quote reference
no _____

Date: 08-12-2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN
KURA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KURA LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KURA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1

KURA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,363,328,676.00	Local Govt Share of Statutory Allocation		1,187,888,182.35	984,173,655.21
890,275,315.00	Local Govt Share of VAT		857,154,852.47	724,282,966.73
630,123,757.00	Other Federally Allocated Revenue	<u>1</u>	174,300,113.87	65,643,121.66
75,326,637.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
8,300,000.00	Tax Revenue	2	4,449,195.78	530,000.00
93,724,889.00	Non Tax Revenue	3	1,406,700.00	2,048,050.00
7,000,000.00	Investment Income		1,516,872.00	1,772,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		19,661,661.10	115,471,178.68
10,000,000.00	Extraordinary Items		-	-
248,425,354.00	Prepayments/Arrears of Revenue		-	-
4,667,504,628.00	Total Receipts from Operating Activities (A)		2,272,286,668.47	1,893,920,972.28
	PAYMENTS:			
1,423,860,881.00	Salaries & Wages	5	1,224,584,610.16	1,111,027,919.15
104,970,724.00	Social Benefits	6	6,818,181.91	39,318,181.73
605,650,000.00	Overhead Cost	7	423,803,639.77	495,673,044.46
155,000,000.00	Grants & Contributions		149,944,333.54	83,062,713.43
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,289,481,605.00	Total Outflow from Operating Activities (B)		1,805,150,765.38	1,738,933,279.17
	Net Cashflow From Operating Activities C = (A-B)		467,135,903.09	154,987,693.11
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
167,000,000.00	Fixed Assets Procured		123,253,557.70	28,225,000.00
1,294,395,560.00	Construction / Provision		100,065,261.49	43,624,924.69
344,000,000.00	Rehabilitation / Repairs		17,565,407.39	5,249,085.99
255,000,000.00	Preservation of the Environment	9	10,000,000.00	9,721,404.36
-	Other Capital Project		-	-
140,000,000.00	Liabilities / Equities		86,384,318.18	36,782,350.00
2,200,395,560.00	Total Capital Expenditure = D		337,268,544.76	123,602,765.04
	Net Cash Flow from Investing Activities E = (C-D)		129,867,358.33	31,384,928.07
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(37,091,073.86)
	Increase/decrease in other Liability		(125,309,091.37)	(35,501,195.51)
	Total Movement in other cash equivalent account = G		125,309,091.37	(1,589,878.35)
	Total Expenditure from Financing Activities = F		125,309,091.37	(1,589,878.35)
	Net Cash Flow from all Activities G = (E-F)		4,558,266.96	32,974,806.42
	Cash & Its Equivalent as at 1/1/2022 = H		39,710,215.08	6,735,408.66
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		44,268,482.04	39,710,215.08

STATEMENT NO. 2

KURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			-
Main Account		21,440,627.44	39,388,201.48
Project Account			-
Revenue Account		22,813,207.99	306,945.59
Others		14,646.61	15,068.01
Total Recurrent Assets (A)	10	44,268,482.04	39,710,215.08
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
Advances	12		
Retained Balance		-	-
Stabilization		576,484,762.98	576,484,762.98
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		576,484,762.98	576,484,762.98
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		624,414,660.96	619,856,394.00
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		20,623,789.17	20,137,289.17
Others 1		23,552,353.57	23,552,353.57
Others 2		250,057,207.85	375,852,799.22
Total Deposits (E)		294,233,350.59	419,542,441.96
<i>Balance of Assets Over Liabilities (F)</i>		330,181,310.37	200,313,952.04
Total Liabilities (G= D+E+F)		624,414,660.96	619,856,394.00

STATEMENT NO. 3

KURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
984,173,655.21	Local Govt Share of Statutory Allocation	<u>1</u>	1,187,888,182.35	2,363,328,676.00		2,363,328,676.00	1,175,440,493.65
724,282,966.73	Local Govt Share of VAT		857,154,852.47	890,275,315.00		890,275,315.00	33,120,462.53
65,643,121.66	Other Federally Allocated Revenue		174,300,113.87	630,123,757.00		630,123,757.00	455,823,643.13
-	10% State Allocation		25,909,090.90	75,326,637.00		75,326,637.00	49,417,546.10
-	Other Capital Receipts		-	-		-	0.00
530,000.00	Tax Revenue	2	4,449,195.78	8,300,000.00		8,300,000.00	3,850,804.22
2,048,050.00	Non Tax Revenue	3	1,406,700.00	93,724,889.00		93,724,889.00	92,318,189.00
1,772,000.00	Investment Income	4	1,516,872.00	7,000,000.00		7,000,000.00	5,483,128.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement		-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
115,471,178.68	Domestic Loans/Borrowings	4	19,661,661.10	341,000,000.00		341,000,000.00	321,338,338.90
-	Extraordinary Items		-	10,000,000.00		10,000,000.00	10,000,000.00
-	Prepayments/Arrears of Revenue		-	248,425,354.00		248,425,354.00	248,425,354.00
1,893,920,972.28	Total Revenue (A)		2,272,286,668.47	4,667,504,628.00	-	4,667,504,628.00	2,395,217,959.53
	LESS EXPENDITURE:						
1,111,027,919.15	Salaries & Wages	5	1,224,584,610.16	1,423,860,881.00		1,423,860,881.00	199,276,270.84
39,318,181.73	Social Benefits	6	6,818,181.91	104,970,724.00		104,970,724.00	98,152,542.09
495,673,044.46	Overhead Cost	7	423,803,639.77	605,650,000.00		605,650,000.00	181,846,360.23
83,062,713.43	Grants & Contributions	8	149,944,333.54	155,000,000.00		155,000,000.00	5,055,666.46
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount		-	-	0	0	0.00
-	Transfer to other Fund	-	-	0	0	0.00	
1,738,933,279.17	Total Expenditure (B)		1,805,150,765.38	2,289,481,605.00	-	2,289,481,605.00	484,330,839.62
154,987,693.11	Operating Balance: (A - B)		467,135,903.09	2,378,023,023.00	-	2,378,023,023.00	1,910,887,119.91
154,987,693.11	Transfer to Capital Development Fund		467,135,903.09				

STATEMENT NO. 4

KURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Suppleme ntary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	39,710,215.08				-
	Add: Revenue					-
	Transfer from Capital Development Fund	467,135,903.09				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%
-	Total Revenue	506,846,118.17	-	-	-	0%
	Less: Capital Expenditure					-
28,225,000.00	Fixed Assets Procured	123,253,557.70	167,000,000.00	167,000,000.00		74%
43,624,924.69	Construction / Provision	100,065,261.49	1,294,395,560.00	1,294,395,560.00		8%
5,249,085.99	Rehabilitation / Repairs	17,565,407.39	344,000,000.00	344,000,000.00		5%
9,721,404.36	Preservation of the Environment	10,000,000.00	255,000,000.00	255,000,000.00		4%
-	Other Capital Project	-	-	-		
36,782,350.00	Liabilities / Equities	86,384,318.18	140,000,000.00	140,000,000.00		62%
123,602,765.04	Sub-total	337,268,544.76	2,200,395,560.00	2,200,395,560.00	-	15%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
123,602,765.04	Total Capital Expenditure for the year	337,268,544.76	2,200,395,560.00	2,200,395,560.00	-	15%
(123,602,765.04)	Closing Balance	169,577,573.41	(2,200,395,560.00)	(2,200,395,560.00)	0.00	(0.15)

SCHEDULE OF INVESTMENTS
KURA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 20202

S/N	PARTICULARS	AMOUNT
1	DALA BUILDING SOCIET	2,221,977.27
2	UNITY BANK PLC	1,787.40
3	NIGER DELTA POWER HOLDING	460,378.77
4	JAIZ BANK PLC	477,272.50
5	DALA BUILDING SOCIETY	2,221,977.27
6	UNITY BANK PLC	1,787.40
7	NIGER DELTA POWER HOLDING	460,378.77
8	JAIZ BANK PLC	477,272.50
9	URBAN DEVELOPMENT BANK	500,000.00
	TOTAL INVESTMENTS	3,661,415.94

MADOBI LOCAL GOVERNMENT COUNCIL



MADOBI LOCAL GOVERNMENT

KANO STATE, NIGERIA

P.M.B. 3021

In case of reply, please quote

Ref. No _____

Date: _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
MADOBI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
MADOBI LOCAL GOVT. COUNCIL
KANO STATE



MADOBI LOCAL GOVERNMENT

KANO STATE, NIGERIA

P.M.B. 3021

In case of reply, please quote

Ref. No _____

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

MADOBI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

MADOBI LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF MADOBI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1
MADOBI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,787,638,357.00	Local Govt Share of Statutory Allocation		1,188,963,485.44	985,207,632.42
701,126,765.00	Local Govt Share of VAT		843,432,948.30	712,661,430.29
875,345,946.00	Other Federally Allocated Revenue	1	173,721,460.98	65,702,543.31
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
2,300,000.00	Tax Revenue	2	238,000.00	-
71,040,853.00	Non Tax Revenue	3	865,000.00	461,300.00
2,600,000.00	Investment Income		401,300.00	683,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
100,000,000.00	Domestic Loans/Borrowings		22,954,748.27	115,471,178.68
500,000.00	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		-	-
4,609,851,921.00	Total Receipts from Operating Activities (A)		2,256,486,033.89	1,880,187,084.70
	PAYMENTS:			
1,571,379,671.00	Salaries & Wages	5	1,242,213,078.07	1,154,059,371.72
61,965,164.00	Social Benefits	6	50,918,918.68	42,780,909.91
838,219,000.00	Overhead Cost	7	620,295,847.85	282,140,668.80
126,500,000.00	Grants & Contributions		120,622,135.53	60,723,560.34
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,598,063,835.00	Total Outflow from Operating Activities (B)		2,034,049,980.13	1,549,555,931.17
	Net Cashflow From Operating Activities C = (A-B)		222,436,053.76	330,631,153.53
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
276,162,081.00	Fixed Assets Purchased		58,909,090.89	26,588,004.00
1,063,439,760.00	Construction / Provision		31,183,124.51	64,676,982.98
669,153,045.00	Rehabilitation / Repairs	9	173,212,610.18	12,507,215.90
70,000,000.00	Preservation of the Environment		-	-
5,500,000.00	Other Capital Project		-	-
231,537,800.00	Liabilities / Equities		59,632,185.76	53,464,229.35
2,315,792,686.00	Total Capital Expenditure = D		322,937,011.34	157,236,432.23
	Net Cash Flow from Investing Activities E = (C-D)		(100,500,957.58)	173,394,721.30
	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		-	(45,281,843.21)
	Increase/decrease in other Liability		125,448,291.75	113,640,842.28
	Total Movement in other cash equivalent account = G		(125,448,291.75)	(158,922,685.49)
	Total Expenditure from Financing Activities = F		(125,448,291.75)	(158,922,685.49)
	Net Cash Flow from all Activities G = (E-F)		24,947,334.17	14,472,035.81
	Cash & Its Equivalent as at 1/1/2022 = H		19,721,668.42	5,249,632.61
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		44,669,002.59	19,721,668.42

STATEMENT NO. 2

MADOBI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			-
Main Account		21,633,909.32	19,296,754.40
Project Account		-	
Revenue Account		23,020,657.07	413,883.87
Others		14,436.20	11,030.15
Total Recurrent Assets (A)	10	44,669,002.59	19,721,668.42
Non-Current Assets			
Total Investments (B)	11	3,663,203.34	3,663,203.34
Advances	12		
Retained Balance		-	
Stabilization		577,893,176.98	577,893,176.98
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		577,893,176.98	577,893,176.98
<i>Balance of Liabilities Over Assets (D)</i>		858,417,721.35	757,916,763.77
Total Assets (D= A+B+C+D)		1,484,643,104.26	1,359,194,812.51
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		209,565,217.67	209,565,217.67
Others 1		5,818,138.84	5,818,138.84
Others 2		1,269,259,747.75	1,143,811,456.00
Total Deposits (E)		1,484,643,104.26	1,359,194,812.51
<i>Balance of Assets Over Liabilities (F)</i>		-	
Total Liabilities (G= D+E+F)		1,484,643,104.26	1,359,194,812.51

STATEMENT NO. 3

MADOBI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
985,207,632.42	Local Govt Share of Statutory Allocation		1,188,963,485.44	2,787,638,357.00		2,787,638,357.00	1,598,674,871.56
712,661,430.29	Local Govt Share of VAT		843,432,948.30	701,126,765.00		701,126,765.00	(142,306,183.30)
65,702,543.31	Other Federally Allocated Revenue	1	173,721,460.98	875,345,946.00		875,345,946.00	701,624,485.02
-	10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
-	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue		238,000.00	2,300,000.00		2,300,000.00	2,062,000.00
461,300.00	Non Tax Revenue		865,000.00	71,040,853.00		71,040,853.00	70,175,853.00
683,000.00	Investment Income		401,300.00	2,600,000.00		2,600,000.00	2,198,700.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement	2	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
115,471,178.68	Domestic Loans/Borrowings		22,954,748.27	100,000,000.00		100,000,000.00	77,045,251.73
-	Extraordinary Items		-	500,000.00		500,000.00	500,000.00
-	Prepayments/Arrears of Revenue		-	300,000.00		300,000.00	300,000.00
1,880,187,084.70	Total Revenue (A)		2,256,486,033.89	4,609,851,921.00	-	4,609,851,921.00	2,353,365,887.11
	LESS EXPENDITURE:						
1,154,059,371.72	Salaries & Wages	3	1,242,213,078.07	1,571,379,671.00		1,571,379,671.00	329,166,592.93
42,780,909.91	Social Benefits	4	50,918,918.68	61,965,164.00		61,965,164.00	11,046,245.32
282,140,668.80	Overhead Cost	5	620,295,847.85	838,219,000.00		838,219,000.00	217,923,152.15
60,723,560.34	Grants & Contributions		120,622,135.53	126,500,000.00		126,500,000.00	5,877,864.47
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	6	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
1,549,555,931.17	Total Expenditure (B)		2,034,049,980.13	2,598,063,835.00	-	2,598,063,835.00	564,013,854.87
330,631,153.53	Operating Balance: (A - B)		222,436,053.76	2,011,788,086.00	-	2,011,788,086.00	1,789,352,032.24
330,631,153.53	Transfer to Capital Development Fund		222,436,053.76				

STATEMENT NO. 4

MADOBI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplement ary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		19,721,668.42				-
	Add: Revenue						-
	Transfer from Capital Development Fund		222,436,053.76				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%
-	Total Revenue		242,157,722.18	-	-	-	0%
	Less: Capital Expenditure						-
26,588,004.00	Fixed Assets Purchased		58,909,090.89	276,162,081.00	276,162,081.00		21%
64,676,982.98	Construction / Provision		31,183,124.51	1,063,439,760.00	1,063,439,760.00		3%
12,507,215.90	Rehabilitation / Repairs	7	173,212,610.18	669,153,045.00	669,153,045.00		26%
-	Preservation of the Environment		-	70,000,000.00	70,000,000.00		0%
-	Other Capital Project		-	5,500,000.00	5,500,000.00		0%
53,464,229.35	Liabilities / Equities		59,632,185.76	231,537,800.00	231,537,800.00		26%
157,236,432.23	Sub-total		322,937,011.34	2,315,792,686.00	2,315,792,686.00	-	14%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
157,236,432.23	Total Capital Expenditure for the year		322,937,011.34	2,315,792,686.00	2,315,792,686.00	-	14%
(157,236,432.23)	Closing Balance		(80,779,289.16)	(2,315,792,686.00)	(2,315,792,686.00)	0.00	(0.14)

SCHEDULE OF INVESTMENTS
MADOBI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,574.80
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN DEVELOPMENT BANK	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,663,203.34



MAKODA LOCAL GOVERNMENT COUNCIL



MAKODA LOCAL GOVERNMENT

Headquarters Koguna. P. O. Box 120, Danbatta,
KANO STATE.

In case of reply please quote reference

No. _____

Our Ref: _____ Your Ref: _____ Date: _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

MAKODA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

MAKODA LOCAL GOVT. COUNCIL
KANO STATE



MAKODA LOCAL GOVERNMENT

Headquarters Koguna. P. O. Box 120, Danbatta,
KANO STATE.

In case of reply please quote reference

No. _____

Our Ref: _____ Your Ref: _____ Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

MAKODA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

MAKODA LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF MAKODA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1

MAKODA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022 (=N=)	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022 (=N=)	PREVIOUS YEAR 2021 (=N=)
RECEIPTS:				
3,826,524,535.48	Local Govt Share of Statutory Allocation		1,409,119,040.32	1,196,902,201.69
816,600,000.00	Local Govt Share of VAT		990,964,917.66	837,611,155.84
374,000,000.00	Other Federally Allocated Revenue	1	205,375,027.82	77,868,417.24
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
1,000,000.00	Tax Revenue	2	200,000.00	-
68,389,000.00	Non Tax Revenue	3	880,100.00	605,750.00
7,350,000.00	Investment Income		1,528,690.00	1,287,500.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
20,000,000.00	Aids & Grants		-	-
192,000,000.00	Domestic Loans/Borrowings		22,111,268.99	108,483,751.63
500,000.00	Extraordinary Items		-	271,900.00
-	Prepayments/Arrears of Revenue		-	-
5,375,363,535.48	Total Receipts from Operating Activities (A)		2,656,088,135.69	2,223,030,676.40
PAYMENTS:				
1,401,662,834.23	Salaries & Wages	5	1,149,866,401.99	1,067,403,314.81
79,824,744.00	Social Benefits	6	28,455,584.46	3,409,090.91
1,016,692,314.66	Overhead Cost	7	592,734,175.86	516,792,121.53
142,000,000.00	Grants & Contributions		81,086,111.08	136,071,535.14
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,640,179,892.89	Total Outflow from Operating Activities (B)		1,852,142,273.39	1,733,527,482.79
	Net Cashflow From Operating Activities C = (A-B)		803,945,862.30	489,503,193.61
CASH OUTFLOW FROM INVESTING ACTIVITIES				
206,300,000.00	Fixed Assets Procured		164,463,756.04	20,541,728.86
1,262,395,560.00	Construction / Provision		52,617,829.70	67,410,150.20
455,000,000.00	Rehabilitation / Repairs		17,181,818.18	-
40,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
140,386,136.99	Liabilities / Equities		1,170,500.00	84,851,812.80
2,104,081,696.99	Total Capital Expenditure = D		235,433,903.92	172,803,691.86
	Net Cash Flow from Investing Activities E = (C-D)		568,511,958.38	316,699,501.75
CASH OUTFLOW FROM FINANCING ACTIVITIES				
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:				
	Increase/decrease in other Cash Assets		546,780,875.92	325,868,079.72
	Increase/decrease in other Liability		1,922,992.39	7,932,710.58
	Total Movement in other cash equivalent account = G		544,857,883.53	317,935,369.14
	Total Expenditure from Financing Activities = F		544,857,883.53	317,935,369.14
	Net Cash Flow from all Activities G = (E-F)		23,654,074.85	(1,235,867.39)
	Cash & Its Equivalent as at 1/1/2022 = H		13,036,590.89	14,272,458.28
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		36,690,665.74	13,036,590.89

STATEMENT NO. 2

MAKODA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			-
Main Account		13,942,399.13	12,962,148.47
Project Account			-
Revenue Account		22,748,118.21	74,442.42
Others		148.40	-
Total Recurrent Assets (A)	10	36,690,665.74	13,036,590.89
Non-Current Assets			
Total Investments (B)	11	3,161,415.94	3,161,415.94
Advances	12		
Retained Balance		4,549,662,685.08	4,002,881,809.16
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)		5,315,443,753.91	4,768,662,877.99
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		5,355,295,835.59	4,784,860,884.82
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
		6,284,064.36	323,118,723.54
		8,110,310.79	139,352,659.22
Others 2		-	-
Total Deposits (E)		464,394,375.15	462,471,382.76
<i>Balance of Assets Over Liabilities (F)</i>		4,890,901,460.44	4,322,389,502.06
Total Liabilities (G= D+E+F)		5,355,295,835.59	4,784,860,884.82

STATEMENT NO. 3

MAKODA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,196,902,201.69	Local Govt Share of Statutory Allocation		1,409,119,040.32	3,826,524,535.48		3,826,524,535.48	2,417,405,495.16
837,611,155.84	Local Govt Share of VAT		990,964,917.66	816,600,000.00		816,600,000.00	(174,364,917.66)
77,868,417.24	Other Federally Allocated Revenue	<u>1</u>	205,375,027.82	374,000,000.00		374,000,000.00	168,624,972.18
-	- 10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
-	- Tax Revenue	2	200,000.00	1,000,000.00		1,000,000.00	800,000.00
605,750.00	Non Tax Revenue	3	880,100.00	68,389,000.00		68,389,000.00	67,508,900.00
1,287,500.00	Investment Income		1,528,690.00	7,350,000.00		7,350,000.00	5,821,310.00
-	- Interest Earned		-	-		-	0.00
-	- Refund and Re-imbursement	4	-	-		-	0.00
-	- Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
108,483,751.63	Domestic Loans/Borrowings		22,111,268.99	192,000,000.00		192,000,000.00	169,888,731.01
271,900.00	Extraordinary Items		-	500,000.00		500,000.00	500,000.00
-	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,223,030,676.40	Total Revenue (A)		2,656,088,135.69	5,375,363,535.48	-	5,375,363,535.48	2,719,275,399.79
	LESS EXPENDITURE:						
1,067,403,314.81	Salaries & Wages	5	1,149,866,401.99	1,401,662,834.23		1,401,662,834.23	251,796,432.24
3,409,090.91	Social Benefits	6	28,455,584.46	79,824,744.00		79,824,744.00	51,369,159.54
516,792,121.53	Overhead Cost	7	592,734,175.86	1,016,692,314.66		1,016,692,314.66	423,958,138.80
136,071,535.14	Grants & Contributions		81,086,111.08	142,000,000.00		142,000,000.00	60,913,888.92
-	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,733,527,482.79	Total Expenditure (B)		1,852,142,273.39	2,640,179,892.89	-	2,640,179,892.89	788,037,619.50
489,503,193.61	Operating Balance: (A - B)		803,945,862.30	2,735,183,642.59	-	2,735,183,642.59	1,931,237,780.29
489,503,193.61	Transfer to Capital Development Fund		803,945,862.30				

STATEMENT NO. 4

MAKODA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		13,036,590.89				-
	Add: Revenue						-
	Transfer from Capital Development Fund		803,945,862.30				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%
-	Total Revenue		816,982,453.19	-	-	-	0%
	Less: Capital Expenditure						-
20,541,728.86	Fixed Assets Procured		164,463,756.04	206,300,000.00	206,300,000.00		80%
67,410,150.20	Construction / Provision		52,617,829.70	1,262,395,560.00	1,262,395,560.00		4%
-	Rehabilitation / Repairs	9	17,181,818.18	455,000,000.00	455,000,000.00		4%
-	Preservation of the Environment		-	40,000,000.00	40,000,000.00		0%
-	Other Capital Project		-	-	-		#DIV/0!
84,851,812.80	Liabilities / Equities		1,170,500.00	140,386,136.99	140,386,136.99		1%
172,803,691.86	Sub-total		235,433,903.92	2,104,081,696.99	2,104,081,696.99	-	11%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
172,803,691.86	Total Capital Expenditure for the year		235,433,903.92	2,104,081,696.99	2,104,081,696.99	-	11%
(172,803,691.86)	Closing Balance		581,548,549.27	(2,104,081,696.99)	(2,104,081,696.99)	0.00	(0.11)

SCHEDULE OF INVESTMENTS
MAKODA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,787.40
2	JAIZ BANK PLC	477,272.50
3	UNITY BANK PLC	1,787.40
4	JAIZ BANK PLC	477,272.50
5	DALA BUILDING SOCIETY	2,221,977.27
6	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,161,415.94



MINJIBIR LOCAL GOVERNMENT COUNCIL



MINJIBIR LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

Minjibir Local Govt. Secretariat
P.M.B, 3021, Minjibir Town,
Kano - Nigeria.
Tel:
Mobile:

In case of reply Please quote Reference

No. MTB/AA/15/2021.97

Date 6/12/2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

MINJIBIR LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

MINJIBIR LOCAL GOVT. COUNCIL
KANO STATE

UNITY AND FAITH



MINJIBIR LOCAL GOVERNMENT

KANO STATE OF NIGERIA

OFFICE OF THE CHAIRMAN

P.M.B. 3021
KANO - NIGERIA

In case of Reply Please
Quote Reference

No.

MLG/ADM/Fin/2023/78

Date: 8/10/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

MINJIBIR LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

MINJIBIR LOCAL GOVT. COUNCIL
KANO STATE

UNITY AND FAITH



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF MINJIBIR LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1
MINJIBIR LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,642,022,591.34	Local Govt Share of Statutory Allocation		1,420,142,547.15	1,207,502,054.74
899,936,740.00	Local Govt Share of VAT		976,164,593.60	825,076,269.78
499,818,011.82	Other Federally Allocated Revenue	1	205,833,490.72	78,477,580.11
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
1,800,000.00	Tax Revenue	2	665,100.00	383,500.00
34,408,000.00	Non Tax Revenue	3	822,500.00	498,000.00
3,600,000.00	Investment Income		1,460,750.00	778,254.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		28,954,748.27	115,471,178.67
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,492,585,343.16	Total Receipts from Operating Activities (A)		2,659,952,820.64	2,228,186,837.30
	PAYMENTS:			
1,506,934,904.70	Salaries & Wages	5	1,525,642,463.68	1,426,338,385.90
60,500,000.00	Social Benefits	6	-	12,409,221.75
802,500,000.00	Overhead Cost	7	605,535,601.44	409,326,335.93
46,987,524.54	Grants & Contributions		44,376,974.08	65,397,594.68
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,416,922,429.24	Total Outflow from Operating Activities (B)		2,175,555,039.20	1,923,322,958.66
	Net Cashflow From Operating Activities C = (A-B)		484,397,781.44	304,863,878.64
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
126,700,000.00	Fixed Assets Procured		26,000,000.00	-
754,895,560.00	Construction / Provision		112,922,281.84	91,149,511.49
201,000,000.00	Rehabilitation / Repairs		57,770,926.68	48,902,650.51
31,000,000.00	Preservation of the Environment	9	29,263,169.73	-
10,000,000.00	Other Capital Project		-	-
120,000,000.00	Liabilities / Equities		47,813,888.86	30,109,222.47
1,243,595,560.00	Total Capital Expenditure = D		273,770,267.11	170,161,384.47
	Net Cash Flow from Investing Activities E = (C-D)		210,627,514.33	134,702,494.17
	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		204,838,074.43	112,649,388.58
	Increase/decrease in other Liability		-	-
	Total Movement in other cash equivalent account = G		204,838,074.43	112,649,388.58
	Total Expenditure from Financing Activities = F		204,838,074.43	112,649,388.58
	Net Cash Flow from all Activities G = (E-F)		5,789,439.90	22,053,105.59
	Cash & Its Equivalent as at 1/1/2022 = H		34,187,229.39	12,134,123.80
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		39,976,669.29	34,187,229.39

STATEMENT NO. 2

MINJIBIR LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		892.05	17,064.92
Main Account		17,125,132.33	33,795,569.60
Project Account		-	2,870.00
Revenue Account		22,818,400.52	367,154.00
Others		32,244.39	4,570.87
Total Recurrent Assets (A)	10	39,976,669.29	34,187,229.39
Non-Current Assets			
Total Investments (B)	<u>11</u>	4,683,395.04	4,683,395.04
Advances	12		
Retained Balance		1,555,033,271.14	1,350,195,196.71
Stabilization		556,715,727.56	556,715,727.56
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		2,111,748,998.70	1,906,910,924.27
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		2,156,409,063.03	1,945,781,548.70
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
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
<i>Balance of Assets Over Liabilities (F)</i>		2,121,210,712.67	1,910,583,198.34
Total Liabilities (G= D+E+F)		2,156,409,063.03	1,945,781,548.70

STATEMENT NO. 3

MINJIBIR LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,207,502,054.74	Local Govt Share of Statutory Allocation						
			1,420,142,547.15	2,642,022,591.34		2,642,022,591.34	1,221,880,044.19
825,076,269.78	Local Govt Share of VAT	1	976,164,593.60	899,936,740.00		899,936,740.00	(76,227,853.60)
78,477,580.11	Other Federally Allocated Revenue		205,833,490.72	499,818,011.82		499,818,011.82	293,984,521.10
-	- 10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
383,500.00	Tax Revenue	2	665,100.00	1,800,000.00		1,800,000.00	1,134,900.00
498,000.00	Non Tax Revenue	3	822,500.00	34,408,000.00		34,408,000.00	33,585,500.00
778,254.00	Investment Income		1,460,750.00	3,600,000.00		3,600,000.00	2,139,250.00
-	- Interest Earned		-	-		-	0.00
-	- Refund and Re-imbursement	4	-	-		-	0.00
-	- Aids & Grants		-	-		-	0.00
115,471,178.67	Domestic Loans/Borrowings		28,954,748.27	341,000,000.00		341,000,000.00	312,045,251.73
-	- Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,228,186,837.30	Total Revenue (A)		2,659,952,820.64	4,492,585,343.16		4,492,585,343.16	1,832,632,522.52
	LESS EXPENDITURE:						
1,426,338,385.90	Salaries & Wages	5	1,525,642,463.68	1,506,934,904.70		1,506,934,904.70	(18,707,558.98)
12,409,221.75	Social Benefits	6	-	60,500,000.00		60,500,000.00	60,500,000.00
409,326,335.93	Overhead Cost	7	605,535,601.44	802,500,000.00		802,500,000.00	196,964,398.56
65,397,594.68	Grants & Contributions		44,376,974.08	46,987,524.54		46,987,524.54	2,610,550.46
-	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,923,322,958.66	Total Expenditure (B)		2,175,555,039.20	2,416,922,429.24		2,416,922,429.24	241,367,390.04
304,863,878.64	Operating Balance: (A - B)		484,397,781.44	2,075,662,913.92		2,075,662,913.92	1,591,265,132.48
304,863,878.64	Transfer to Capital Development Fund		484,397,781.44				

STATEMENT NO. 4

MINJIBIR LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
		34,187,229.39				
		34,187,229.39				
		484,397,781.44				0%
		0		0	0	0%
		0		0	0	0%
		0		0	0	0%
		0		0	0	0%
		518,585,010.83				0%
		26,000,000.00	126,700,000.00	126,700,000.00		21%
91,149,511.49		112,922,281.84	754,895,560.00	754,895,560.00		15%
48,902,650.51	9	57,770,926.68	201,000,000.00	201,000,000.00		29%
		29,263,169.73	31,000,000.00	31,000,000.00		94%
		-	10,000,000.00	10,000,000.00		0%
30,109,222.47		47,813,888.86	120,000,000.00	120,000,000.00		40%
170,161,384.47		273,770,267.11	1,243,595,560.00	1,243,595,560.00		22%
		0		0	0	0%
		0		0	0	0%
		-				0%
170,161,384.47		273,770,267.11	1,243,595,560.00	1,243,595,560.00	-	22%
(170,161,384.47)		244,814,743.72	(1,243,595,560.00)	(1,243,595,560.00)	0.00	(0.22)

SCHEDULE OF INVESTMENTS
MINJIBIR LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	2,203.20
2	LAFARGE WAPCO	1,021,563.30
3	JAIZ BANK	477,272.50
4	DALA BUILDING SOCIETY LTD	2,221,977.27
5	URBAN DEVELOPMENT BANK PLC	500,000.00
6	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	4,683,395.04

NASSARAWA LOCAL GOVERNMENT COUNCIL



NASSARAWA LOCAL GOVERNMENT

Secretariat, Kano State - Nigeria
(OFFICE OF THE CHAIRMAN)

Bompai Road
P.M.B. 3021,
Kano - Nigeria
Tel: 064-633145
63815, 632921

Telegram
LOGGNASS

In case of reply please quote Reference
No: _____

Date: _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
NASSARAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
NASSARAWA LOCAL GOVT. COUNCIL
KANO STATE



NASSARAWA LOCAL GOVERNMENT

Secretariat, Kano State - Nigeria

(OFFICE OF THE CHAIRMAN)

Telegram
LOGGNASS

Bompai Road
P.M.B. 3021,
Kano - Nigeria
Tel: 064-633145
63815, 632921

In case of reply please quote Reference
No: _____

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

NASSARAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

NASSARAWA LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF NASSARAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1
NASSARAWA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
4,976,989,617.42	Local Govt Share of Statutory Allocation		2,455,388,828.33	2,202,961,904.51
1,936,745,395.12	Local Govt Share of VAT		1,634,697,315.65	1,382,809,507.22
970,000,000.00	Other Federally Allocated Revenue	1	352,891,542.62	135,685,656.27
90,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
61,500,000.00	Tax Revenue	2	38,140,000.00	25,562,000.00
122,957,440.00	Non Tax Revenue	3	61,232,305.00	47,040,300.00
38,900,000.00	Investment Income		5,950,000.00	8,464,500.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
20,000,000.00	Aids & Grants		-	-
200,000,000.00	Domestic Loans/Borrowings		22,954,748.27	98,483,751.63
-	Extraordinary Items		-	-
200,000.00	Prepayments/Arrears of Revenue		-	-
8,417,292,452.54	Total Receipts from Operating Activities (A)		4,597,163,830.77	3,901,007,619.63
	PAYMENTS:			
2,953,073,339.11	Salaries & Wages	5	2,578,252,199.26	2,418,050,163.22
109,607,175.15	Social Benefits	6	17,334,907.63	20,454,545.46
1,011,280,042.36	Overhead Cost	7	530,441,820.24	465,419,740.29
234,000,000.00	Grants & Contributions		213,605,963.17	215,235,337.13
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
4,307,960,556.62	Total Outflow from Operating Activities (B)		3,339,634,890.30	3,129,011,206.50
	Net Cashflow From Operating Activities C = (A-B)		1,257,528,940.47	771,996,413.13
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
778,112,500.00	Fixed Assets Procured		152,140,258.39	16,201,145.00
1,955,250,600.75	Construction / Provision		262,448,259.78	139,086,649.00
1,110,469,999.75	Rehabilitation / Repairs		1,567,503.54	27,103,409.08
105,000,000.00	Preservation of the Environment	9	13,960,020.32	-
17,000,000.00	Other Capital Project		3,500,000.00	-
248,127,456.12	Liabilities / Equities		13,453,070.91	79,005,506.80
4,213,960,556.62	Total Capital Expenditure = D		447,069,112.94	261,396,709.88
	Net Cash Flow from Investing Activities E = (C-D)		810,459,827.53	510,599,703.25
	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		810,834,340.82	494,065,474.65
	Increase/decrease in other Liability		2,931,175.67	(2,704,822.76)
	Total Movement in other cash equivelent account = G		807,903,165.15	491,360,651.89
	Total Expenditure from Financing Activities = F		807,903,165.15	491,360,651.89
	Net Cash Flow from all Activities G = (E-F)		2,556,662.38	19,239,051.36
	Cash & Its Equivalent as at 1/1/2022 = H		44,416,316.91	25,177,265.55
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		46,972,979.29	44,416,316.91

STATEMENT NO. 2

NASSARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			41,332,757.08
Main Account		24,071,442.72	15,191.29
Project Account		15,191.29	3,063,364.58
Revenue Account		22,885,001.41	5,003.96
Others		1,343.87	
Total Recurrent Assets (A)	10	46,972,979.29	44,416,316.91
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
Advances	12		
Retained Balance		2,876,429,311.69	2,065,594,970.87
Stabilization		832,487,435.51	832,487,435.51
Impersonal (Others)		101,656,888.00	101,656,888.00
Personal		-	-
Total Non-Current Assets (C)		3,810,573,635.20	2,999,739,294.38
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		3,861,208,030.43	3,047,817,027.23
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		235,044,037.81	233,005,881.51
Others 1		114,379,894.45	113,486,875.08
Others 2		-	-
Total Deposits (E)		349,423,932.26	346,492,756.59
<i>Balance of Assets Over Liabilities (F)</i>		3,511,784,098.17	2,701,324,270.64
Total Liabilities (G= D+E+F)		3,861,208,030.43	3,047,817,027.23

STATEMENT NO. 3

NASSARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
2,202,961,904.51	Local Govt Share of Statutory Allocation		2,455,388,828.33	4,976,989,617.42		4,976,989,617.42	2,521,600,789.09
1,382,809,507.22	Local Govt Share of VAT		1,634,697,315.65	1,936,745,395.12		1,936,745,395.12	302,048,079.47
135,685,656.27	Other Federally Allocated Revenue	<u>1</u>	352,891,542.62	970,000,000.00		970,000,000.00	617,108,457.38
-	10% State Allocation		25,909,090.90	90,000,000.00		90,000,000.00	64,090,909.10
-	Other Capital Receipts		-	-		-	0.00
25,562,000.00	Tax Revenue	2	38,140,000.00	61,500,000.00		61,500,000.00	23,360,000.00
47,040,300.00	Non Tax Revenue	3	61,232,305.00	122,957,440.00		122,957,440.00	61,725,135.00
8,464,500.00	Investment Income		5,950,000.00	38,900,000.00		38,900,000.00	32,950,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	4	-	-		-	0.00
-	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
98,483,751.63	Domestic Loans/Borrowings		22,954,748.27	200,000,000.00		200,000,000.00	177,045,251.73
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	200,000.00		200,000.00	200,000.00
3,901,007,619.63	Total Revenue (A)		4,597,163,830.77	8,417,292,452.54		8,417,292,452.54	3,820,128,621.77
	LESS EXPENDITURE:						
2,418,050,163.22	Salaries & Wages	5	2,578,252,199.26	2,953,073,339.11		2,953,073,339.11	374,821,139.85
20,454,545.46	Social Benefits	6	17,334,907.63	109,607,175.15		109,607,175.15	92,272,267.52
465,419,740.29	Overhead Cost	7	530,441,820.24	1,011,280,042.36		1,011,280,042.36	480,838,222.12
215,235,337.13	Grants & Contributions		213,605,963.17	234,000,000.00		234,000,000.00	20,394,036.83
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
3,129,011,206.50	Total Expenditure (B)		3,339,634,890.30	4,307,960,556.62		4,307,960,556.62	968,325,666.32
771,996,413.13	Operating Balance: (A - B)		1,257,528,940.47	4,109,331,895.92		4,109,331,895.92	2,851,802,955.45
771,996,413.13	Transfer to Capital Development Fund		1,257,528,940.47				

STATEMENT NO. 4

NASSARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemental Budget 2022	Performance on Budget (%)
		44,416,316.91				-
						-
	Transfer from Capital Development Fund	1,257,528,940.47				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%
-	Total Revenue	1,301,945,257.38	-	-	-	0%
	Less: Capital Expenditure					-
16,201,145.00	Fixed Assets Procured	152,140,258.39	778,112,500.00	778,112,500.00		20%
139,086,649.00	Construction / Provision	262,448,259.78	1,955,250,600.75	1,955,250,600.75		13%
27,103,409.08	Rehabilitation / Repairs	1,567,503.54	1,110,469,999.75	1,110,469,999.75		0%
-	Preservation of the Environment	13,960,020.32	105,000,000.00	105,000,000.00		13%
-	Other Capital Project	3,500,000.00	17,000,000.00	17,000,000.00		21%
79,005,506.80	Liabilities / Equities	13,453,070.91	248,127,456.12	248,127,456.12		5%
261,396,709.88	Sub-total	447,069,112.94	4,213,960,556.62	4,213,960,556.62	-	11%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total		-	-	-	0%
261,396,709.88	Total Capital Expenditure for the year	447,069,112.94	4,213,960,556.62	4,213,960,556.62	-	11%
(261,396,709.88)	Closing Balance	854,876,144.44	(4,213,960,556.62)	(4,213,960,556.62)	0.00	(0.11)

SCHEDULE OF INVESTMENTS
NASSARAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,787.40
2	JAIZ BANK	477,272.50
3	DALA BUILDING	2,221,977.27
4	URBAN	500,000.00
5	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	3,661,415.94

RANO LOCAL GOVERNMENT COUNCIL



RANO LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

ADDRESS:

Rano Local Govt. Secretariat,
P.M.B 3021,
Kano-Nigeria,

In case of reply please quote reference

No:.....

Date: _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

RANO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

RANO LOCAL GOVT. COUNCIL
KANO STATE

UNITY AND FAITH, PEACE AND PROGRESS



RANO LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

ADDRESS:

Rano Local Govt. Secretariat,
P.M.B 3021,
Kano-Nigeria,

In case of reply please quote reference

No:.....

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

RANO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

RANO LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF RANO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1
RANO LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
3,443,908,605.00	Local Govt Share of Statutory Allocation		1,229,850,048.64	1,024,522,849.28
950,000,000.00	Local Govt Share of VAT		858,596,185.59	725,503,679.64
480,000,000.00	Other Federally Allocated Revenue	1	178,978,828.93	67,961,949.33
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
4,700,000.00	Tax Revenue	2	42,300.00	420,000.00
68,874,465.87	Non Tax Revenue	3	610,450.00	1,308,258.91
13,000,000.00	Investment Income		793,100.00	2,095,700.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	5,000,000.00
341,000,000.00	Domestic Loans/Borrowings		28,954,748.27	108,012,323.06
1,000,000.00	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		-	-
5,371,783,070.87	Total Receipts from Operating Activities (A)		2,323,734,752.33	1,934,824,760.22
	PAYMENTS:			
1,410,952,333.00	Salaries & Wages	5	1,377,162,206.83	1,290,954,997.54
45,500,000.00	Social Benefits	6	-	3,409,090.91
868,456,362.66	Overhead Cost	7	461,582,136.71	454,714,874.93
188,000,000.00	Grants & Contributions		83,304,413.63	116,916,795.44
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,512,908,695.66	Total Outflow from Operating Activities (B)		1,922,048,757.17	1,875,847,179.22
	Net Cashflow From Operating Activities C = (A-B)		401,685,995.16	58,977,581.00
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
275,500,000.00	Fixed Assets Procured		35,281,818.18	2,261,949.06
1,714,164,713.00	Construction / Provision		248,085,008.14	29,678,056.26
290,000,000.00	Rehabilitation / Repairs		-	3,682,954.54
111,000,000.00	Preservation of the Environment	9	9,720,005.32	3,953,983.82
40,000,000.00	Other Capital Project		-	5,803,500.00
153,693,921.87	Liabilities / Equities		19,100,000.00	9,329,716.00
2,584,358,634.87	Total Capital Expenditure = D		312,186,831.64	54,710,159.68
	Net Cash Flow from Investing Activities E = (C-D)		89,499,163.52	4,267,421.32
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		35,935,753.53	(3,867,381.69)
	Increase/decrease in other Liability		1,395,700.00	(3,268,082.45)
	Total Movement in other cash equivalent account = G		34,540,053.53	(599,299.24)
	Total Expenditure from Financing Activities = F		34,540,053.53	(599,299.24)
	Net Cash Flow from all Activities G = (E-F)		54,959,109.99	4,866,720.56
	Cash & Its Equivalent as at 1/1/2022 = H		12,356,667.01	7,489,946.45
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		67,315,777.00	12,356,667.01

STATEMENT NO. 2

RANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			-
Main Account		44,614,756.39	12,332,430.70
Project Account			-
Revenue Account		22,699,853.76	22,695.34
Others		1,166.85	1,540.97
Total Recurrent Assets (A)	10	67,315,777.00	12,356,667.01
Non-Current Assets			
Total Investments (B)	11	4,132,793.94	4,132,793.94
Advances			
Retained Balance	12	336,125,358.30	300,189,604.77
Stabilization		546,124,770.41	546,124,770.41
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		882,250,128.71	846,314,375.18
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		953,698,699.65	862,803,836.13
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		79,802,982.82	78,407,282.82
Others 1		6,409,784.89	6,409,784.89
Others 2		-	-
Total Deposits (E)		86,212,767.71	84,817,067.71
<i>Balance of Assets Over Liabilities (F)</i>		867,485,931.94	777,986,768.42
		3,698,699.65	862,803,836.13

STATEMENT NO. 3

RANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,024,522,849.28	Local Govt Share of Statutory Allocation		1,229,850,048.64	3,443,908,605.00		3,443,908,605.00	2,214,058,556.36
725,503,679.64	Local Govt Share of VAT		858,596,185.59	950,000,000.00		950,000,000.00	91,403,814.41
67,961,949.33	Other Federally Allocated Revenue	1	178,978,828.93	480,000,000.00		480,000,000.00	301,021,171.07
	10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
	Other Capital Receipts		-	-		-	0.00
420,000.00	Tax Revenue	2	42,300.00	4,700,000.00		4,700,000.00	4,657,700.00
1,308,258.91	Non Tax Revenue	3	610,450.00	68,874,465.87		68,874,465.87	68,264,015.87
2,095,700.00	Investment Income		793,100.00	13,000,000.00		13,000,000.00	12,206,900.00
	Interest Earned		-	-		-	0.00
	Refund and Re-imburement	4	-	-		-	0.00
5,000,000.00	Aids & Grants		-	-		-	0.00
108,012,323.06	Domestic Loans/Borrowings		28,954,748.27	341,000,000.00		341,000,000.00	312,045,251.73
	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
1,934,824,760.22	Total Revenue (A)		2,323,734,752.33	5,371,783,070.87	-	5,371,783,070.87	3,048,048,318.54
	LESS EXPENDITURE:						
1,290,954,997.54	Salaries & Wages	5	1,377,162,206.83	1,410,952,333.00		1,410,952,333.00	33,790,126.17
3,409,090.91	Social Benefits	6	-	45,500,000.00		45,500,000.00	45,500,000.00
454,714,874.93	Overhead Cost	7	461,582,136.71	868,456,362.66		868,456,362.66	406,874,225.95
116,916,795.44	Grants & Contributions		83,304,413.63	188,000,000.00		188,000,000.00	104,695,586.37
	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
	Transfer to other Fund		-	-	0	0	0.00
1,875,847,179.22	Total Expenditure (B)		1,922,048,757.17	2,512,908,695.66	-	2,512,908,695.66	590,859,938.49
58,977,581.00	Operating Balance: (A - B)		401,685,995.16	2,858,874,375.21	-	2,858,874,375.21	2,457,188,380.05
58,977,581.00	Transfer to Capital Development Fund		401,685,995.16				

STATEMENT NO. 4

RANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen- tary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		12,356,667.01				-
	Add: Revenue						-
	Transfer from Capital Development Fund		401,685,995.16				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%
-	Total Revenue		414,042,662.17	-	-	-	0%
	Less: Capital Expenditure						-
2,261,949.06	Fixed Assets Procured		35,281,818.18	275,500,000.00	275,500,000.00		13%
29,678,056.26	Construction / Provision		248,085,008.14	1,714,164,713.00	1,714,164,713.00		14%
3,682,954.54	Rehabilitation / Repairs	9	-	290,000,000.00	290,000,000.00		0%
3,953,983.82	Preservation of the Environment		9,720,005.32	111,000,000.00	111,000,000.00		9%
5,803,500.00	Other Capital Project		-	40,000,000.00	40,000,000.00		0%
9,329,716.00	Liabilities / Equities		19,100,000.00	153,693,921.87	153,693,921.87		12%
54,710,159.68	Sub-total		312,186,831.64	2,584,358,634.87	2,584,358,634.87-		12%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
54,710,159.68	Total Capital Expenditure for the year		312,186,831.64	2,584,358,634.87	2,584,358,634.87	-	12%
(54,710,159.68)	Closing Balance		101,855,830.53	(2,584,358,634.87)	(2,584,358,634.87)	0.00	(0.12)

SCHEDULE OF INVESTMENTS
RANO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,787.40
2	JA'IZ BANK	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN DEVELOPMENT BANK	500,000.00
5	NIGER DELTA POWER	460,378.77
6	INVESTMENT IN	471,378.00
	TOTAL INVESTMENTS	4,132,793.94

RIMIN GADO LOCAL GOVERNMENT COUNCIL



RIMIN GADO LOCAL GOVERNMENT

KANO STATE
(OFFICE OF THE HON. CHAIRMAN)

Rimin Gado Local Govt. Secretariat
P.M.B, 3021, Rimin Gado Town,
Kano - Nigeria.
Tel:
Mobile:

In case of reply Please quote Reference

No. RMG / Aem / Fin / 90

DATE

6/12/2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

RIMIN GADO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

RIMIN GADO LOCAL GOVT. COUNCIL
KANO STATE



RIMIN GADO LOCAL GOVERNMENT

KANO STATE
(OFFICE OF THE HON. CHAIRMAN)

Rimin Gado Local Govt. Secretariat
P.M.B, 3021, Rimin Gado Town,
Kano - Nigeria.
Tel:
Mobile:

In case of reply Please quote Reference

No. Rmg/Am/Fin/89

DATE 8/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

RIMIN GADO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

RIMIN GADO LOCAL GOVT. COUNCIL
KANO STATE

UNITY AND FAITH



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**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, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1
RIMIN GADO LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
3,798,067,214.03	Local Govt Share of Statutory Allocation		1,217,146,986.79	1,012,307,989.62
628,859,881.44	Local Govt Share of VAT		788,681,209.12	666,290,363.64
374,324,423.19	Other Federally Allocated Revenue	1	174,034,955.89	67,259,973.56
30,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
3,000,000.00	Tax Revenue	2	-	-
74,226,815.70	Non Tax Revenue	3	7,631,483.40	2,653,670.00
13,300,000.00	Investment Income		4,998,157.20	1,921,500.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
10,000,000.00	Aids & Grants		12,469,000.00	-
341,000,000.00	Domestic Loans/Borrowings		28,954,748.27	115,470,905.68
1,000,000.00	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		541,449.16	-
5,274,078,334.36	Total Receipts from Operating Activities (A)		2,260,367,080.73	1,865,904,402.50
	PAYMENTS:			
1,631,819,497.82	Salaries & Wages	5	1,403,811,992.16	1,159,816,391.65
50,700,000.00	Social Benefits	6	48,782,636.23	45,036,303.35
641,636,500.00	Overhead Cost	7	510,459,809.82	386,074,332.27
99,000,000.00	Grants & Contributions		90,929,415.23	98,115,896.76
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,423,155,997.82	Total Outflow from Operating Activities (B)		2,053,983,853.44	1,698,894,344.43
	Net Cashflow From Operating Activities C = (A-B)		206,383,227.29	167,010,058.07
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
174,100,000.00	Fixed Assets Procured		81,710,443.20	58,119,570.00
2,049,231,365.07	Construction / Provision		252,903,631.95	222,672,686.37
251,982,537.43	Rehabilitation / Repairs		24,184,586.80	57,107,089.00
50,500,000.00	Preservation of the Environment	9	44,813,226.68	13,590,909.10
-	Other Capital Project		-	-
70,000,000.00	Liabilities / Equities		76,464,407.28	4,072,700.00
2,595,813,902.50	Total Capital Expenditure = D		480,076,295.91	355,562,954.47
	Net Cash Flow from Investing Activities E = (C-D)		(273,693,068.62)	(188,552,896.40)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(44,983,845.78)
	Increase/decrease in other Liability		295,950,362.32	149,779,703.53
	Total Movement in other cash equivalent account = G		(295,950,362.32)	(194,763,549.31)
	Total Expenditure from Financing Activities = F		(295,950,362.32)	(194,763,549.31)
	Net Cash Flow from all Activities G = (E-F)		22,257,293.70	6,210,652.91
	Cash & Its Equivalent as at 1/1/2022 = H		18,671,513.75	12,460,860.84
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		40,928,807.45	18,671,513.75

STATEMENT NO. 2

RIMIN GADO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		2,790.80	1,342.66
Main Account		14,416,113.06	14,314,852.71
Project Account			
Revenue Account		23,157,312.26	4,001,658.50
Others		3,352,591.33	353,659.88
Total Recurrent Assets (A)	10	40,928,807.45	18,671,513.75
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,163,203.88	3,163,203.88
Advances	12		
Retained Balance		-	-
Stabilization		510,938,128.08	510,938,128.08
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		510,938,128.08	510,938,128.08
<i>Balance of Liabilities Over Assets (D)</i>		639,657,525.83	365,964,457.21
Total Assets (D= A+B+C+D)		1,194,687,665.24	898,737,302.92
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		150,205,164.32	145,569,999.20
Others 1		56,917,371.69	56,917,371.69
Others 2		987,565,129.23	696,249,932.03
Total Deposits (E)		1,194,687,665.24	898,737,302.92
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		1,194,687,665.24	898,737,302.92

STATEMENT NO. 3

RIMIN GADO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementa ry Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,012,307,989.62	Local Govt Share of Statutory Allocation		1,217,146,986.79	3,798,067,214.03		3,798,067,214.03	2,580,920,227.24
666,290,363.64	Local Govt Share of VAT		788,681,209.12	628,859,881.44		628,859,881.44	(159,821,327.68)
67,259,973.56	Other Federally Allocated Revenue	<u>1</u>	174,034,955.89	374,324,423.19		374,324,423.19	200,289,467.30
-	- 10% State Allocation		25,909,090.90	30,000,000.00		30,000,000.00	4,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
-	- Tax Revenue	2	-	3,000,000.00		3,000,000.00	3,000,000.00
2,653,670.00	Non Tax Revenue	3	7,631,483.40	74,226,815.70		74,226,815.70	66,595,332.30
1,921,500.00	Investment Income		4,998,157.20	13,300,000.00		13,300,000.00	8,301,842.80
-	- Interest Earned		-	-		-	0.00
-	- Refund and Re-imburement	4	-	-		-	0.00
-	- Aids & Grants		12,469,000.00	10,000,000.00		10,000,000.00	(2,469,000.00)
115,470,905.68	Domestic Loans/Borrowings		28,954,748.27	341,000,000.00		341,000,000.00	312,045,251.73
-	- Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	- Prepayments/Arrears of Revenue		541,449.16	300,000.00		300,000.00	(241,449.16)
1,865,904,402.50	Total Revenue (A)		2,260,367,080.73	5,274,078,334.36	-	5,274,078,334.36	3,013,711,253.63
	LESS EXPENDITURE:						
1,159,816,391.65	Salaries & Wages	5	1,403,811,992.16	1,631,819,497.82		1,631,819,497.82	228,007,505.66
45,036,303.35	Social Benefits	6	48,782,636.23	50,700,000.00		50,700,000.00	1,917,363.77
386,074,332.27	Overhead Cost	7	510,459,809.82	641,636,500.00		641,636,500.00	131,176,690.18
98,115,896.76	Grants & Contributions		90,929,415.23	99,000,000.00		99,000,000.00	8,070,584.77
-	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,698,894,344.43	Total Expenditure (B)		2,053,983,853.44	2,423,155,997.82	-	2,423,155,997.82	369,172,144.38
167,010,058.07	Operating Balance: (A - B)		206,383,227.29	2,850,922,336.54	-	2,850,922,336.54	2,644,539,109.25
167,010,058.07	Transfer to Capital Development Fund		206,383,227.29				

STATEMENT NO. 4

RIMIN GADO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplementary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	18,671,513.75				-
	Add: Revenue					-
	Transfer from Capital Development Fund	206,383,227.29				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%
-	Total Revenue	225,054,741.04	-	-	-	0%
	Less: Capital Expenditure					-
58,119,570.00	Fixed Assets Procured	81,710,443.20	174,100,000.00	174,100,000.00		47%
222,672,686.37	Construction / Provision	252,903,631.95	2,049,231,365.07	2,049,231,365.07		12%
57,107,089.00	Rehabilitation / Repairs	24,184,586.80	251,982,537.43	251,982,537.43		10%
13,590,909.10	Preservation of the Environment	44,813,226.68	50,500,000.00	50,500,000.00		89%
-	Other Capital Project	-	-	-		#DIV/0!
4,072,700.00	Liabilities / Equities	76,464,407.28	70,000,000.00	70,000,000.00		109%
355,562,954.47	Sub-total	480,076,295.91	2,595,813,902.50	2,595,813,902.50	-	18%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
355,562,954.47	Total Capital Expenditure for the year	480,076,295.91	2,595,813,902.50	2,595,813,902.50	-	18%
(355,562,954.47)	Closing Balance	(255,021,554.87)	(2,595,813,902.50)	(2,595,813,902.50)	0.00	(0.18)

SCHEDULE OF INVESTMENTS
RIMIN GADO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,575.34
2	JAIZ BANK	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	3,163,203.88



ROGO LOCAL GOVERNMENT COUNCIL



ROGO LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P. M. B. 3021
Kano - Nigeria

In case of reply Please quote Reference

No. ROLG/IR/FIN/AA/VOL I/2023

Tel: 064- _____

GSM: _____

Date 8-AUG-2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

ROGO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

ROGO LOCAL GOVT. COUNCIL
KANO STATE



ROGO LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P. M. B. 3021
Kano - Nigeria

In case of reply Please quote Reference

No. ROLG/TR/FIN/AA/VOL II/2023

Tel: 064-_____

GSM: _____

Date 8 - Nov - 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

ROGO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

ROGO LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF ROGO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1

ROGO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,931,962,678.76	Local Govt Share of Statutory Allocation		1,456,955,769.80	1,242,900,477.08
683,989,661.72	Local Govt Share of VAT		1,000,154,706.32	845,394,293.13
441,899,818.12	Other Federally Allocated Revenue	<u>1</u>	211,091,936.14	80,511,891.84
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
-	Tax Revenue	2	-	-
56,391,617.76	Non Tax Revenue	3	563,920.00	1,768,000.00
2,950,000.00	Investment Income		445,700.00	1,999,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		22,954,748.28	117,430,163.99
-	Extraordinary Items		10,000.00	-
-	Prepayments/Arrears of Revenue		-	-
4,527,193,776.36	Total Receipts from Operating Activities (A)		2,718,085,871.44	2,290,003,826.04
	PAYMENTS:			
1,611,958,872.42	Salaries & Wages	5	1,377,757,420.80	1,224,988,949.15
73,033,624.00	Social Benefits	6	-	6,898,181.82
600,450,000.00	Overhead Cost	7	423,755,072.44	372,939,740.69
150,000,000.00	Grants & Contributions		148,935,000.00	180,830,495.79
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,435,442,496.42	Total Outflow from Operating Activities (B)		1,950,447,493.24	1,795,508,787.85
	Net Cashflow From Operating Activities C = (A-B)		767,638,378.20	494,495,038.19
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
211,600,000.00	Fixed Assets Procured		54,119,140.37	25,963,512.06
988,715,386.79	Construction / Provision		161,446,724.00	75,418,922.81
371,300,000.00	Rehabilitation / Repairs		60,008,576.09	36,416,552.89
195,000,000.00	Preservation of the Environment	9	8,400,000.00	-
50,000,000.00	Other Capital Project		-	16,031,714.81
251,965,501.39	Liabilities / Equities		146,866,974.00	16,066,411.82
2,068,580,888.18	Total Capital Expenditure = D		430,841,414.46	169,897,114.39
	Net Cash Flow from Investing Activities E = (C-D)		336,796,963.74	324,597,923.80
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		323,553,886.53	308,064,621.29
	Increase/decrease in other Liability		6,366,946.68	0.00
	Total Movement in other cash equivalent account = G		317,186,939.85	308,064,621.29
	Total Expenditure from Financing Activities = F		317,186,939.85	308,064,621.29
	Net Cash Flow from all Activities G = (E-F)		19,610,023.89	16,533,302.51
	Cash & Its Equivalent as at 1/1/2022 = H		16,911,355.40	378,052.89
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		36,521,379.29	16,911,355.40

STATEMENT NO. 2

ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		-	-
Main Account		13,687,085.77	16,844,569.31
Project Account		-	2,121.20
Revenue Account		22,797,838.86	62,771.26
Others		36,454.66	1,893.63
Total Recurrent Assets (A)	10	36,521,379.29	16,911,355.40
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
Advances	12		
Retained Balance		3,255,796,738.05	2,932,242,851.52
Stabilization		650,505,921.71	650,505,921.71
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		3,906,302,659.76	3,582,748,773.23
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		3,946,485,454.99	3,603,321,544.57
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		95,368,870.80	89,001,924.12
Others 1		21,295,880.09	21,295,880.09
Others 2		-	-
Total Deposits (E)		116,664,750.89	110,297,804.21
<i>Balance of Assets Over Liabilities (F)</i>		3,829,820,704.10	3,493,023,740.36
Total Liabilities (G= D+E+F)		3,946,485,454.99	3,603,321,544.57

STATEMENT NO. 3

ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,242,900,477.08	Local Govt Share of Statutory Allocation		1,456,955,769.80	2,931,962,678.76		2,931,962,678.76	1,475,006,908.96
845,394,293.13	Local Govt Share of VAT		1,000,154,706.32	683,989,661.72		683,989,661.72	(316,165,044.60)
80,511,891.84	Other Federally Allocated Revenue	<u>1</u>	211,091,936.14	441,899,818.12		441,899,818.12	230,807,881.98
-	- 10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
-	- Tax Revenue	<u>2</u>	-	-		-	0.00
1,768,000.00	Non Tax Revenue	<u>3</u>	563,920.00	56,391,617.76		56,391,617.76	55,827,697.76
1,999,000.00	Investment Income		445,700.00	2,950,000.00		2,950,000.00	2,504,300.00
-	- Interest Earned		-	-		-	0.00
-	- Refund and Re-imburement	<u>4</u>	-	-		-	0.00
-	- Aids & Grants		-	-		-	0.00
117,430,163.99	Domestic Loans/Borrowings		22,954,748.28	341,000,000.00		341,000,000.00	318,045,251.72
-	- Extraordinary Items		10,000.00	-		-	(10,000.00)
-	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,290,003,826.04	Total Revenue (A)		2,718,085,871.44	4,527,193,776.36	-	4,527,193,776.36	1,809,107,904.92
	LESS EXPENDITURE:						
1,224,988,949.15	Salaries & Wages	<u>5</u>	1,377,757,420.80	1,611,958,872.42		1,611,958,872.42	234,201,451.62
6,898,181.82	Social Benefits	<u>6</u>	-	73,033,624.00		73,033,624.00	73,033,624.00
372,939,740.69	Overhead Cost	<u>7</u>	423,755,072.44	600,450,000.00		600,450,000.00	176,694,927.56
180,830,495.79	Grants & Contributions		148,935,000.00	150,000,000.00		150,000,000.00	1,065,000.00
-	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	<u>8</u>	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,795,508,787.85	Total Expenditure (B)		1,950,447,493.24	2,435,442,496.42	-	2,435,442,496.42	484,995,003.18
494,495,038.19	Operating Balance: (A - B)		767,638,378.20	2,091,751,279.94	-	2,091,751,279.94	1,324,112,901.74
494,495,038.19	Transfer to Capital Development Fund		767,638,378.20				

STATEMENT NO. 4

ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		16,911,355.40				-
	Add: Revenue						-
	Transfer from Capital Development Fund		767,638,378.20				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%
-	Total Revenue		784,549,733.60	-	-	-	0%
	Less: Capital Expenditure						-
25,963,512.06	Fixed Assets Procured		54,119,140.37	211,600,000.00	211,600,000.00		26%
75,418,922.81	Construction / Provision		161,446,724.00	988,715,386.79	988,715,386.79		16%
36,416,552.89	Rehabilitation / Repairs	9	60,008,576.09	371,300,000.00	371,300,000.00		16%
-	Preservation of the Environment		8,400,000.00	195,000,000.00	195,000,000.00		4%
16,031,714.81	Other Capital Project		-	50,000,000.00	50,000,000.00		0%
16,066,411.82	Liabilities / Equities		146,866,974.00	251,965,501.39	251,965,501.39		58%
169,897,114.39	Sub-total		430,841,414.46	2,068,580,888.18	2,068,580,888.18		21%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
169,897,114.39	Total Capital Expenditure for the year		430,841,414.46	2,068,580,888.18	2,068,580,888.18	-	21%
(169,897,114.39)	Closing Balance		353,708,319.14	(2,068,580,888.18)	(2,068,580,888.18)	0.00	(0.21)

SCHEDULE OF INVESTMENTS
ROGO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,787.40
2	JA'IZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN DEVELOPMENT	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,661,415.94



SHANONO LOCAL GOVERNMENT COUNCIL



SHANONO LOCAL GOVERNMENT KANO STATE

Office of the Chairman

P.M.B. 3021,
KANO - NIGERIA

Our Ref: _____

Your Ref: _____

Date _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
SHANONO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
SHANONO LOCAL GOVT. COUNCIL
KANO STATE



SHANONO LOCAL GOVERNMENT KANO STATE

Office of the Chairman

P.M.B. 3021,
KANO - NIGERIA

Our Ref: _____

Your Ref: _____

Date _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2021.

Best Regard,

SIGNATURE:

CHAIRMAN

SHANONO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

SHANONO LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF SHANONO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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 Shanono Local Government Council as at 31st December, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

12th December, 2023
28th Jumadah-Awwal, 1445 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1

SHANONO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,678,615,000.00	Local Govt Share of Statutory Allocation		1,202,128,940.10	997,867,114.28
872,789,415.00	Local Govt Share of VAT		850,285,300.55	718,464,915.03
961,526,134.00	Other Federally Allocated Revenue	1	175,514,339.35	66,430,070.99
70,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
1,300,000.00	Tax Revenue	2	-	178,454.00
70,926,817.00	Non Tax Revenue	3	2,048,212.41	10,610,441.05
2,450,000.00	Investment Income		260,720.00	4,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	5,000,000.00
236,082,526.00	Domestic Loans/Borrowings		22,111,268.99	115,471,178.67
2,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,895,689,892.00	Total Receipts from Operating Activities (A)		2,278,257,872.30	1,914,026,174.02
	PAYMENTS:			
1,627,120,383.33	Salaries & Wages	5	1,327,352,158.99	1,165,420,062.22
72,500,000.00	Social Benefits	6	39,318,186.75	22,727,272.62
647,231,000.00	Overhead Cost	7	408,276,345.19	292,962,313.83
126,000,000.00	Grants & Contributions		114,335,847.64	139,446,208.12
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,472,851,383.33	Total Outflow from Operating Activities (B)		1,889,282,538.57	1,630,407,277.19
	Net Cashflow From Operating Activities C = (A-B)		388,975,333.73	283,618,896.83
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
376,500,000.00	Fixed Assets Procured		43,636,363.53	24,874,596.01
1,233,939,760.00	Construction / Provision		175,143,775.49	195,646,483.04
522,155,800.00	Rehabilitation / Repairs		93,145,863.64	29,053,353.74
155,000,000.00	Preservation of the Environment	9	-	2,000,000.00
-	Other Capital Project		-	-
-	Liabilities / Equities		-	2,000,000.00
2,287,595,560.00	Total Capital Expenditure = D		311,926,002.66	253,574,432.79
	Net Cash Flow from Investing Activities E = (C-D)		77,049,331.07	30,044,464.04
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(45,299,523.35)
	Increase/decrease in other Liability		79,610,369.12	44,417,063.19
	Total Movement in other cash equivalent account = G		(79,610,369.12)	(882,460.16)
	Total Expenditure from Financing Activities = F		(79,610,369.12)	(882,460.16)
	Net Cash Flow from all Activities G = (E-F)		(2,561,038.05)	30,926,924.20
	Cash & Its Equivalent as at 1/1/2022 = H		38,743,918.13	7,816,993.93
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		36,182,880.08	38,743,918.13

STATEMENT NO. 2

SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		27,205.24	911.09
Main Account		36,080,601.03	37,933,999.48
Project Account			-
Revenue Account		66,959.60	350,074.22
Others		8,114.21	458,933.34
Total Recurrent Assets (A)	10	36,182,880.08	38,743,918.13
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,203.88	3,663,203.88
Advances	12		
Retained Balance		-	-
Stabilization		529,676,708.13	529,676,708.13
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		529,676,708.13	529,676,708.13
<i>Balance of Liabilities Over Assets (D)</i>		896,038,066.96	813,866,659.79
Total Assets (D= A+B+C+D)		1,465,560,859.05	1,385,950,489.93
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		101,661,680.21	95,440,411.78
Others 1		9,003,102.15	9,003,102.15
Others 2		1,354,896,076.69	1,281,506,976.00
Total Deposits (E)		1,465,560,859.05	1,385,950,489.93
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		1,465,560,859.05	1,385,950,489.93

STATEMENT NO. 3

SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
997,867,114.28	Local Govt Share of Statutory Allocation		1,202,128,940.10	2,678,615,000.00		2,678,615,000.00	1,476,486,059.90
718,464,915.03	Local Govt Share of VAT		850,285,300.55	872,789,415.00		872,789,415.00	22,504,114.45
66,430,070.99	Other Federally Allocated Revenue	1	175,514,339.35	961,526,134.00		961,526,134.00	786,011,794.65
-	10% State Allocation		25,909,090.90	70,000,000.00		70,000,000.00	44,090,909.10
-	Other Capital Receipts		-	-		-	0.00
178,454.00	Tax Revenue	2	-	1,300,000.00		1,300,000.00	1,300,000.00
10,610,441.05	Non Tax Revenue	3	2,048,212.41	70,926,817.00		70,926,817.00	68,878,604.59
4,000.00	Investment Income		260,720.00	2,450,000.00		2,450,000.00	2,189,280.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement	4	-	-		-	0.00
5,000,000.00	Aids & Grants		-	-		-	0.00
115,471,178.67	Domestic Loans/Borrowings		22,111,268.99	236,082,526.00		236,082,526.00	213,971,257.01
-	Extraordinary Items		-	2,000,000.00		2,000,000.00	2,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
1,914,026,174.02	Total Revenue (A)		2,278,257,872.30	4,895,689,892.00	-	4,895,689,892.00	2,617,432,019.70
	LESS EXPENDITURE:						
1,165,420,062.22	Salaries & Wages	5	1,327,352,158.99	1,627,120,383.33		1,627,120,383.33	299,768,224.34
22,727,272.62	Social Benefits	6	39,318,186.75	72,500,000.00		72,500,000.00	33,181,813.25
292,962,313.83	Overhead Cost	7	408,276,345.19	647,231,000.00		647,231,000.00	238,954,654.81
139,446,208.12	Grants & Contributions		114,335,847.64	126,000,000.00		126,000,000.00	11,664,152.36
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
1,630,407,277.19	Total Expenditure (B)		1,889,282,538.57	2,472,851,383.33	-	2,472,851,383.33	583,568,844.76
283,618,896.83	Operating Balance: (A - B)		388,975,333.73	2,422,838,508.67	-	2,422,838,508.67	2,033,863,174.94
283,618,896.83	Transfer to Capital Development Fund		388,975,333.73				

STATEMENT NO. 4

SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplem entary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		38,743,918.13				
	Add: Revenue						
	Transfer from Capital Development Fund		388,975,333.73				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%
	- Total Revenue		427,719,251.86	-		-	0%
	Less: Capital Expenditure						
24,874,596.01	Fixed Assets Procured		43,636,363.53	376,500,000.00	376,500,000.00		12%
195,646,483.04	Construction / Provision		175,143,775.49	1,233,939,760.00	1,233,939,760.00		14%
29,053,353.74	Rehabilitation / Repairs	9	93,145,863.64	522,155,800.00	522,155,800.00		18%
2,000,000.00	Preservation of the Environment		-	155,000,000.00	155,000,000.00		0%
	- Other Capital Project		-	-	-		
2,000,000.00	Liabilities / Equities		-	-	-		
253,574,432.79	Sub-total		311,926,002.66	2,287,595,560.00	2,287,595,560.00	-	14%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	- Repayment of Borrowings/Sure-P		0	-	0	0	0%
	- Sub-total		-	-	-	-	0%
253,574,432.79	Total Capital Expenditure for the year		311,926,002.66	2,287,595,560.00	2,287,595,560.00	-	14%
(253,574,432.79)	Closing Balance		115,793,249.20	(2,287,595,560.00)	(2,287,595,560.00)	0.00	(0.14)

SCHEDULE OF INVESTMENTS
SHANONO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,575.34
2	LAFARGE WAPCO	-
3	FIDELITY BANK PLC	-
4	JAIZ BANK	477,272.50
5	DALA BUILDING SOCIETY LTD	2,221,977.27
6	URBAN	500,000.00
7	NIGERIAN SOVEREIGN INVESTMENT	-
8	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,663,203.88

SUMAILA LOCAL GOVERNMENT COUNCIL



SUMAILA LOCAL GOVERNMENT

(ALHAJI ABUBAKAR RIMI SECRETARIAT)

Tel: _____

KANO STATE-NIGERIA
(OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B, 3021
Kano - Nigeria.

Mobile: _____

In case Of reply Please quote Reference

Date _____

No.

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFs are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
SUMAILA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
SUMAILA LOCAL GOVT. COUNCIL
KANO STATE

UNITY & FAITH PEACE & PROGRESS



SUMAILA LOCAL GOVERNMENT

(ALHAJI ABUBAKAR RIMI SECRETARIAT)

Tel: _____

KANO STATE-NIGERIA
(OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B, 3021
Kano - Nigeria.

Mobile: _____

In case Of reply Please quote Reference

Date _____

No.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN
SUMAILA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
SUMAILA LOCAL GOVT. COUNCIL
KANO STATE

UNITY & FAITH PEACE & PROGRESS



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF SUMAILA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1

SUMAILA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,952,021,312.00	Local Govt Share of Statutory Allocation	1	1,521,513,928.41	1,304,977,546.13
1,466,906,246.00	Local Govt Share of VAT		1,044,734,555.15	883,150,447.96
545,803,800.00	Other Federally Allocated Revenue		220,440,894.35	84,079,398.49
60,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
16,000,000.00	Tax Revenue	2	-	160,000.00
73,897,506.00	Non Tax Revenue	3	13,050,370.43	4,394,351.29
4,500,000.00	Investment Income	4	1,608,750.00	2,287,050.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
145,250,000.00	Aids & Grants		-	115,471,176.65
341,000,000.00	Domestic Loans/Borrowings		22,111,268.99	35,804,761.40
15,000,000.00	Extraordinary Items	-	-	200,000.00
-	Prepayments/Arrears of Revenue	-	-	-
5,620,378,864.00	Total Receipts from Operating Activities (A)		2,849,368,858.23	2,430,524,731.92
	PAYMENTS:			
1,690,565,316.87	Salaries & Wages	5	1,280,098,034.58	1,117,612,519.58
69,500,000.00	Social Benefits	6	17,045,424.45	47,713,917.50
693,326,158.26	Overhead Cost	7	529,469,200.66	573,399,079.00
150,101,834.55	Grants & Contributions	8	133,935,266.93	136,266,137.56
-	Subsidies General		-	-
-	Domestic Interest/Discount		-	9,851,420.40
-	Transfer to other Fund		-	-
2,603,493,309.68	Total Outflow from Operating Activities (B)			1,960,547,926.62
	Net Cashflow From Operating Activities C = (A-B)		888,820,931.61	545,681,657.88
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
238,000,000.00	Fixed Assets Procured	9	115,478,779.13	49,857,685.20
1,324,795,518.00	Construction / Provision		253,502,587.12	96,659,034.21
443,100,000.00	Rehabilitation / Repairs		99,930,346.28	61,890,101.69
339,312,724.00	Preservation of the Environment		33,693,104.55	-
-	Other Capital Project		-	-
200,000,000.00	Liabilities / Equities		21,476,477.99	57,508,381.00
2,545,208,242.00	Total Capital Expenditure = D		524,081,295.07	265,915,202.10
	Net Cash Flow from Investing Activities E = (C-D)		364,739,636.54	279,766,455.78
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		427,095,475.89	332,136,372.57
	Increase/decrease in other Liability		50,355,017.54	(81,091,434.97)
	Total Movement in other cash equivalent account = G		376,740,458.35	251,044,937.60
	Total Expenditure from Financing Activities = F		376,740,458.35	251,044,937.60
	Net Cash Flow from all Activities G = (E-F)		(12,000,821.81)	28,721,518.18
	Cash & Its Equivalent as at 1/1/2022 = H		48,722,104.98	20,000,586.80
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		36,721,283.17	48,722,104.98

STATEMENT NO. 2

SUMAILA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			-
Main Account		13,918,585.85	48,608,326.28
Project Account		-	-
Revenue Account		22,795,670.00	106,321.60
Others		7,027.32	7,457.10
Total Recurrent Assets (A)	10	36,721,283.17	48,722,104.98
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		2,975,924,362.77	2,548,828,886.88
Stabilization		720,892,647.41	720,892,647.41
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		3,696,817,010.18	3,269,721,534.29
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		3,737,200,125.09	3,322,105,471.01
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		235,506,279.41	183,575,665.59
Others 1		36,376,948.75	37,952,545.03
Others 2		-	-
Total Deposits (E)		271,883,228.16	221,528,210.62
<i>Balance of Assets Over Liabilities (F)</i>		3,465,316,896.93	3,100,577,260.39
Total Liabilities (G= D+E+F)		3,737,200,125.09	3,322,105,471.01

STATEMENT NO. 3

SUMAILA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,304,977,546.13	Local Govt Share of Statutory Allocation		1,521,513,928.41	2,952,021,312.00		2,952,021,312.00	1,430,507,383.59
883,150,447.96	Local Govt Share of VAT		1,044,734,555.15	1,466,906,246.00		1,466,906,246.00	422,171,690.85
84,079,398.49	Other Federally Allocated Revenue	1	220,440,894.35	545,803,800.00		545,803,800.00	325,362,905.65
	- 10% State Allocation		25,909,090.90	60,000,000.00		60,000,000.00	34,090,909.10
	- Other Capital Receipts		-	-		-	0.00
160,000.00	Tax Revenue	2	-	16,000,000.00		16,000,000.00	16,000,000.00
4,394,351.29	Non Tax Revenue	3	13,050,370.43	73,897,506.00		73,897,506.00	60,847,135.57
2,287,050.00	Investment Income		1,608,750.00	4,500,000.00		4,500,000.00	2,891,250.00
	- Interest Earned		-	-		-	0.00
	- Refund and Re-imbursment	4	-	-		-	0.00
115,471,176.65	Aids & Grants		-	145,250,000.00		145,250,000.00	145,250,000.00
35,804,761.40	Domestic Loans/Borrowings		22,111,268.99	341,000,000.00		341,000,000.00	318,888,731.01
200,000.00	Extraordinary Items		-	15,000,000.00		15,000,000.00	15,000,000.00
	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,430,524,731.92	Total Revenue (A)		2,849,368,858.23	5,620,378,864.00	-	5,620,378,864.00	2,771,010,005.77
	LESS EXPENDITURE:						
1,117,612,519.58	Salaries & Wages	5	1,280,098,034.58	1,690,565,316.87		1,690,565,316.87	410,467,282.29
47,713,917.50	Social Benefits	6	17,045,424.45	69,500,000.00		69,500,000.00	52,454,575.55
573,399,079.00	Overhead Cost	7	529,469,200.66	693,326,158.26		693,326,158.26	163,856,957.60
136,266,137.56	Grants & Contributions		133,935,266.93	150,101,834.55		150,101,834.55	16,166,567.62
	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
	- Transfer to other Fund		-	-	0	0	0.00
1,884,843,074.04	Total Expenditure (B)		1,960,547,926.62	2,603,493,309.68	-	2,603,493,309.68	642,945,383.06
545,681,657.88	Operating Balance: (A - B)		888,820,931.61	3,016,885,554.32	-	3,016,885,554.32	2,128,064,622.71
545,681,657.88	Transfer to Capital Development Fund		888,820,931.61				

STATEMENT NO. 4

SUMAILA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplem entary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	48,722,104.98				
	Add: Revenue					
	Transfer from Capital Development Fund	888,820,931.61				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%
	Total Revenue	937,543,036.59	-	-	-	0%
	Less: Capital Expenditure					
49,857,685.20	Fixed Assets Procured	115,478,779.13	238,000,000.00	238,000,000.00		49%
96,659,034.21	Construction / Provision	253,502,587.12	1,324,795,518.00	1,324,795,518.00		19%
61,890,101.69	Rehabilitation / Repairs	99,930,346.28	443,100,000.00	443,100,000.00		23%
	Preservation of the Environment	33,693,104.55	339,312,724.00	339,312,724.00		10%
	Other Capital Project	-	-	-		
57,508,381.00	Liabilities / Equities	21,476,477.99	200,000,000.00	200,000,000.00		11%
265,915,202.10	Sub-total	524,081,295.07	2,545,208,242.00	2,545,208,242.00	-	21%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
	Repayment of Borrowings/Sure-P	0	-	0	0	0%
	Sub-total	-	-	-	-	0%
265,915,202.10	Total Capital Expenditure for the year	524,081,295.07	2,545,208,242.00	2,545,208,242.00	-	21%
(265,915,202.10)	Closing Balance	413,461,741.52	(2,545,208,242.00)	(2,545,208,242.00)	0.00	(0.21)

SCHEDULE OF INVESTMENTS
SUMAILA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	2,203.20
2	JA'IZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN	500,000.00
5	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	3,661,831.74

TAKAI LOCAL GOVERNMENT COUNCIL



TAKAI LOCAL GOVERNMENT

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference

No: _____

Tel:
Mobile:

Date: 7/12/2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

TAKAI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

TAKAI LOCAL GOVT. COUNCIL
KANO STATE



TAKAI LOCAL GOVERNMENT

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference
No: _____

Tel:
Mobile:

Date: 7/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:



CHAIRMAN
TAKAI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:



TREASURER
TAKAI LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
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3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF TAKAI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**


**Ahmad Tijjani Abdullahi CNA
AUDITOR GENERAL**

STATEMENT NO. 1
TAKAI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,771,586,254.80	Local Govt Share of Statutory Allocation		1,336,133,146.28	1,126,721,290.70
750,000,000.00	Local Govt Share of VAT		957,157,227.98	808,978,300.45
600,000,000.00	Other Federally Allocated Revenue	1	195,647,992.92	73,835,190.88
40,766,738.95	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
1,050,000.00	Tax Revenue	2	980,000.00	187,890.00
62,515,978.26	Non Tax Revenue	3	1,311,917.38	3,006,185.30
5,300,000.00	Investment Income		1,290,000.00	730,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	5,000,000.00
341,000,000.00	Domestic Loans/Borrowings		28,954,748.27	115,471,178.67
2,286,507.00	Extraordinary Items		200,000.00	-
-	Prepayments/Arrears of Revenue		-	-
4,574,505,479.01	Total Receipts from Operating Activities (A)		2,547,584,123.73	2,133,930,036.00
	PAYMENTS:			
723,430,794.85	Salaries & Wages	5	1,232,208,673.39	1,144,462,055.51
72,650,000.00	Social Benefits	6	-	31,182,015.15
731,700,000.00	Overhead Cost	7	549,493,282.51	394,800,992.43
121,420,000.00	Grants & Contributions		114,606,000.00	122,759,178.15
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
1,649,200,794.85	Total Outflow from Operating Activities (B)		1,896,307,955.90	1,703,055,661.64
	Net Cashflow From Operating Activities C = (A-B)		651,276,167.83	430,874,374.36
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
465,000,000.00	Fixed Assets Procured		15,548,074.12	87,629,986.84
847,082,026.00	Construction / Provision		158,683,228.94	67,713,296.62
360,000,000.00	Rehabilitation / Repairs		77,032,327.92	11,912,752.00
55,000,000.00	Preservation of the Environment	9	-	27,509,150.67
2,000,000.00	Other Capital Project		-	-
100,000,000.00	Liabilities / Equities		38,665,607.00	37,202,464.86
1,829,082,026.00	Total Capital Expenditure = D		289,929,237.98	231,967,650.99
	Net Cash Flow from Investing Activities E = (C-D)		361,346,929.85	198,906,723.37
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		309,837,651.06	223,064,656.82
	Increase/decrease in other Liability		1,085,278.36	20,194,891.89
	Total Movement in other cash equivalent account = G		308,752,372.70	202,869,764.93
	Total Expenditure from Financing Activities = F		308,752,372.70	202,869,764.93
	Net Cash Flow from all Activities G = (E-F)		52,594,557.15	(3,963,041.56)
	Cash & Its Equivalent as at 1/1/2022 = H		15,524,250.14	19,487,291.70
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		68,118,807.29	15,524,250.14

STATEMENT NO. 2

TAKAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		152,999.00	44,260.63
Main Account		47,477,023.00	15,475,054.20
Project Account		-	-
Revenue Account		20,484,271.38	-
Others		4,513.91	4,935.31
Total Recurrent Assets (A)	10	68,118,807.29	15,524,250.14
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		3,786,451,785.43	3,476,614,134.37
Stabilization		663,174,134.60	663,174,134.60
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		4,449,625,920.03	4,139,788,268.97
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		4,521,406,559.06	4,158,974,350.85
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		97,413,803.97	96,469,251.64
Others 1		18,610,529.18	18,469,803.15
Others 2		-	-
Total Deposits (E)		116,024,333.15	114,939,054.79
<i>Balance of Assets Over Liabilities (F)</i>		4,405,382,225.91	4,044,035,296.06
Total Liabilities (G= D+E+F)		4,521,406,559.06	4,158,974,350.85

STATEMENT NO. 3

TAKAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,126,721,290.70	Local Govt Share of Statutory Allocation		1,336,133,146.28	2,771,586,254.80		2,771,586,254.80	1,435,453,108.52
808,978,300.45	Local Govt Share of VAT		957,157,227.98	750,000,000.00		750,000,000.00	(207,157,227.98)
73,835,190.88	Other Federally Allocated Revenue	<u>1</u>	195,647,992.92	600,000,000.00		600,000,000.00	404,352,007.08
-	10% State Allocation		25,909,090.90	40,766,738.95		40,766,738.95	14,857,648.05
-	Other Capital Receipts		-	-		-	0.00
187,890.00	Tax Revenue	2	980,000.00	1,050,000.00		1,050,000.00	70,000.00
3,006,185.30	Non Tax Revenue	3	1,311,917.38	62,515,978.26		62,515,978.26	61,204,060.88
730,000.00	Investment Income		1,290,000.00	5,300,000.00		5,300,000.00	4,010,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement	4	-	-		-	0.00
5,000,000.00	Aids & Grants		-	-		-	0.00
115,471,178.67	Domestic Loans/Borrowings		28,954,748.27	341,000,000.00		341,000,000.00	312,045,251.73
-	Extraordinary Items		200,000.00	2,286,507.00		2,286,507.00	2,086,507.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,133,930,036.00	Total Revenue (A)		2,547,584,123.73	4,574,505,479.01	-	4,574,505,479.01	2,026,921,355.28
	LESS EXPENDITURE:						
1,144,462,055.51	Salaries & Wages	5	1,232,208,673.39	723,430,794.85		723,430,794.85	(508,777,878.54)
31,182,015.15	Social Benefits	6	-	72,650,000.00		72,650,000.00	72,650,000.00
394,800,992.43	Overhead Cost	7	549,493,282.51	731,700,000.00		731,700,000.00	182,206,717.49
122,759,178.15	Grants & Contributions		114,606,000.00	121,420,000.00		121,420,000.00	6,814,000.00
-	Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
1,703,055,661.64	Total Expenditure (B)		1,896,307,955.90	1,649,200,794.85	-	1,649,200,794.85	(247,107,161.05)
430,874,374.36	Operating Balance: (A - B)		651,276,167.83	2,925,304,684.16	-	2,925,304,684.16	2,274,028,516.33
430,874,374.36	Transfer to Capital Development Fund		651,276,167.83				

STATEMENT NO. 4

TAKAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	15,524,250.14				-
	Add: Revenue					-
	Transfer from Capital Development Fund	651,276,167.83				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%
-	Total Revenue	666,800,417.97	-	-	-	0%
	Less: Capital Expenditure					-
87,629,986.84	Fixed Assets Procured	15,548,074.12	465,000,000.00	465,000,000.00		3%
67,713,296.62	Construction / Provision	158,683,228.94	847,082,026.00	847,082,026.00		19%
11,912,752.00	Rehabilitation / Repairs	77,032,327.92	360,000,000.00	360,000,000.00		21%
27,509,150.67	Preservation of the Environment	-	55,000,000.00	55,000,000.00		0%
-	Other Capital Project	-	2,000,000.00	2,000,000.00		0%
37,202,464.86	Liabilities / Equities	38,665,607.00	100,000,000.00	100,000,000.00		39%
231,967,650.99	Sub-total	289,929,237.98	1,829,082,026.00	1,829,082,026.00	-	16%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
231,967,650.99	Total Capital Expenditure for the year	289,929,237.98	1,829,082,026.00	1,829,082,026.00	-	16%
(231,967,650.99)	Closing Balance	376,871,179.99	(1,829,082,026.00)	(1,829,082,026.00)	0.00	(0.16)

SCHEDULE OF INVESTMENTS
TAKAI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	2,203.20
2	JA'IZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY LTD	2,221,977.27
4	URBAN	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
10		
	TOTAL INVESTMENTS	3,661,831.74

TARAUNI LOCAL GOVERNMENT COUNCIL



TARAUNI LOCAL GOVERNMENT
(KABIRU SANDA SECRETARIAT)
KANO STATE

ADDRESS:

Tarauni Local Government, Secretariat Zaria Road, Unguwa Uku, Kano State.

Ref. No. _____

Date. _____

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

TARAUNI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

TARAUNI LOCAL GOVT. COUNCIL
KANO STATE



TARAUNI LOCAL GOVERNMENT
(KABIRU SANDA SECRETARIAT)
KANO STATE

ADDRESS:

Tarauni Local Government, Secretariat Zaria Road, Unguwa Uku, Kano State.

Ref. No. _____

Date. _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

TARAUNI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

TARAUNI LOCAL GOVT. COUNCIL
KANO STATE



**GOVERNMENT OF KANO STATE
OFFICE OF THE AUDITOR GENERAL
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**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF TARAUNI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
TARAUNI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,950,840,400.20	Local Govt Share of Statutory Allocation		1,389,382,905.53	1,177,924,563.11
987,983,470.19	Local Govt Share of VAT		989,189,910.75	836,107,843.53
977,228,686.11	Other Federally Allocated Revenue	<u>1</u>	203,118,763.73	76,777,791.42
140,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
54,500,000.00	Tax Revenue	2	2,111,843.33	13,476,000.00
229,980,000.00	Non Tax Revenue	3	32,426,323.67	10,093,606.50
133,000,000.00	Investment Income		43,495,000.00	44,176,800.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
20,000,000.00	Aids & Grants		-	5,000,000.00
341,000,000.00	Domestic Loans/Borrowings		22,954,748.27	108,483,751.63
30,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,864,532,556.50	Total Receipts from Operating Activities (A)		2,708,588,586.18	2,272,040,356.19
	PAYMENTS:			
2,220,764,449.57	Salaries & Wages	5	2,323,208,999.15	2,050,451,330.49
51,000,000.00	Social Benefits	6	250,000.00	37,243,181.82
464,920,000.00	Overhead Cost	7	391,491,460.43	407,081,142.65
177,000,000.00	Grants & Contributions		180,034,709.09	196,338,684.51
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,913,684,449.57	Total Outflow from Operating Activities (B)		2,894,985,168.67	2,700,965,759.87
	Net Cashflow From Operating Activities C = (A-B)		(186,396,582.49)	(428,925,403.68)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
510,000,000.00	Fixed Assets Procured		143,358,790.27	29,854,545.45
1,628,500,000.00	Construction / Provision		271,412,858.82	80,145,286.63
486,000,000.00	Rehabilitation / Repairs		97,900,895.48	80,746,373.30
22,000,000.00	Preservation of the Environment	9	-	-
4,000,000.00	Other Capital Project		-	-
107,344,556.93	Liabilities / Equities		72,615,265.83	24,850,255.01
2,757,844,556.93	Total Capital Expenditure = D		585,287,810.40	215,596,460.39
	Net Cash Flow from Investing Activities E = (C-D)		(771,684,392.89)	(644,521,864.07)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(43,989,169.39)
	Increase/decrease in other Liability		784,063,634.84	609,408,664.55
	Total Movement in other cash equivalent account = G		(784,063,634.84)	(653,397,833.94)
	Total Expenditure from Financing Activities = F		(784,063,634.84)	(653,397,833.94)
	Net Cash Flow from all Activities G = (E-F)		12,379,241.95	8,875,969.87
	Cash & Its Equivalent as at 1/1/2022 = H		23,695,824.47	14,819,854.60
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		36,075,066.42	23,695,824.47

STATEMENT NO. 2

TARAUNI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		232,348.55	74,217.45
Main Account		12,400,270.92	20,108,011.47
Project Account			-
Revenue Account		23,441,858.03	3,513,491.81
Others		588.92	103.74
Total Recurrent Assets (A)	10	36,075,066.42	23,695,824.47
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,161,415.94	3,161,415.94
Advances	12		
Retained Balance		-	-
Stabilization		458,325,079.69	458,325,079.69
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		458,325,079.69	458,325,079.69
<i>Balance of Liabilities Over Assets (D)</i>		5,049,174,504.17	4,277,490,111.28
Total Assets (D= A+B+C+D)		5,546,736,066.22	4,762,672,431.38
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		25,796,014.32	30,823,724.63
Others 1		13,236,599.44	6,918,579.03
Others 2		5,507,703,452.46	4,724,930,127.72
Total Deposits (E)		5,546,736,066.22	4,762,672,431.38
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		5,546,736,066.22	4,762,672,431.38

STATEMENT NO. 3

TARAUNI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,177,924,563.11	Local Govt Share of Statutory Allocation		1,389,382,905.53	2,950,840,400.20		2,950,840,400.20	1,561,457,494.67
836,107,843.53	Local Govt Share of VAT		989,189,910.75	987,983,470.19		987,983,470.19	(1,206,440.56)
76,777,791.42	Other Federally Allocated Revenue	1	203,118,763.73	977,228,686.11		977,228,686.11	774,109,922.38
	- 10% State Allocation		25,909,090.90	140,000,000.00		140,000,000.00	114,090,909.10
	- Other Capital Receipts		-	-		-	0.00
13,476,000.00	Tax Revenue	2	2,111,843.33	54,500,000.00		54,500,000.00	52,388,156.67
10,093,606.50	Non Tax Revenue	3	32,426,323.67	229,980,000.00		229,980,000.00	197,553,676.33
44,176,800.00	Investment Income		43,495,000.00	133,000,000.00		133,000,000.00	89,505,000.00
	- Interest Earned		-	-		-	0.00
	- Refund and Re-imbursement	4	-	-		-	0.00
5,000,000.00	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
108,483,751.63	Domestic Loans/Borrowings		22,954,748.27	341,000,000.00		341,000,000.00	318,045,251.73
	- Extraordinary Items		-	30,000,000.00		30,000,000.00	30,000,000.00
	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,272,040,356.19	Total Revenue (A)		2,708,588,586.18	5,864,532,556.50	-	5,864,532,556.50	3,155,943,970.32
	LESS EXPENDITURE:						
2,050,451,330.49	Salaries & Wages	5	2,323,208,999.15	2,220,764,449.57		2,220,764,449.57	(102,444,549.58)
37,243,181.82	Social Benefits	6	250,000.00	51,000,000.00		51,000,000.00	50,750,000.00
407,081,142.65	Overhead Cost	7	391,491,460.43	464,920,000.00		464,920,000.00	73,428,539.57
196,338,684.51	Grants & Contributions		180,034,709.09	177,000,000.00		177,000,000.00	(3,034,709.09)
	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
	- Transfer to other Fund		-	-	0	0	0.00
2,700,965,759.87	Total Expenditure (B)		2,894,985,168.67	2,913,684,449.57	-	2,913,684,449.57	18,699,280.90
(428,925,403.68)	Operating Balance: (A - B)		(186,396,582.49)	2,950,848,106.93	-	2,950,848,106.93	3,137,244,689.42
(428,925,403.68)	Transfer to Capital Development Fund		(186,396,582.49)				

STATEMENT NO. 4

TARAUNI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplem entary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		23,695,824.47				-
	Add: Revenue						-
	Transfer from Capital Development Fund		(186,396,582.49)				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%
-	Total Revenue		(162,700,758.02)	-	-	-	0%
	Less: Capital Expenditure						-
29,854,545.45	Fixed Assets Procured		143,358,790.27	510,000,000.00	510,000,000.00		28%
80,145,286.63	Construction / Provision		271,412,858.82	1,628,500,000.00	1,628,500,000.00		17%
80,746,373.30	Rehabilitation / Repairs	9	97,900,895.48	486,000,000.00	486,000,000.00		20%
-	Preservation of the Environment		-	22,000,000.00	22,000,000.00		0%
-	Other Capital Project		-	4,000,000.00	4,000,000.00		0%
24,850,255.01	Liabilities / Equities		72,615,265.83	107,344,556.93	107,344,556.93		68%
215,596,460.39	Sub-total		585,287,810.40	2,757,844,556.93	2,757,844,556.93	-	21%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
215,596,460.39	Total Capital Expenditure for the year		585,287,810.40	2,757,844,556.93	2,757,844,556.93	-	21%
(215,596,460.39)	Closing Balance		(747,988,568.42)	(2,757,844,556.93)	(2,757,844,556.93)	0.00	(0.21)

SCHEDULE OF INVESTMENTS
TARAUNI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,787.40
2	JA'IZ BANK	477,272.50
3	DALA BUILDING SOCIETY LTD	2,221,977.27
4	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	3,161,415.94

TOFA LOCAL GOVERNMENT COUNCIL



TOFA LOCAL GOVERNMENT KANO STATE

ADDRESS:

Tofa Local Govt., Secretariat
P. M. B.3021, Tofa Town
Kano- Nigeria

Tel:

Mobile:

(OFFICE OF THE CHAIRMAN)

In case of reply Please quote Reference

No. TOFA/TRE/AA/06/Y.16

Date 07/12/2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

TOFA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

TOFA LOCAL GOVT. COUNCIL
KANO STATE



TOFA LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE CHAIRMAN)

ADDRESS:

Tofa Local Govt., Secretariat
P. M. B. 3021, Tofa Town
Kano - Nigeria

Tel:

Mobile:

In case of reply Please quote Reference

No. TEA/PRE/AM/05/V.17

Date 07/12/2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

TOFA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

TOFA LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF TOFA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1
TOFA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022 (=N=)	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022 (=N=)	PREVIOUS YEAR 2021 (=N=)
	RECEIPTS			
2,839,017,301.57	Local Govt Share of Statutory Allocation		1,093,796,585.21	893,698,172.35
987,542,023.00	Local Govt Share of VAT		776,545,115.39	656,011,902.70
422,161,497.00	Other Federally Allocated Revenue	1	159,880,435.18	60,443,586.67
50,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
6,000,000.00	Tax Revenue	2	2,300,000.00	52,050.00
91,516,301.00	Non Tax Revenue	3	7,560,368.18	1,923,050.00
10,100,000.00	Investment Income		5,522,450.00	3,735,550.00
300,000.00	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
200,000,000.00	Domestic Loans/Borrowings		26,505,140.38	115,471,178.68
600,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,607,237,122.57	Total Receipts from Operating Activities (A)		2,098,019,185.24	1,731,335,490.40
	PAYMENTS:			
1,126,265,724.00	Salaries & Wages	5	1,235,493,951.25	1,137,273,513.32
79,170,563.00	Social Benefits	6	9,090,849.04	59,481,090.80
752,561,843.00	Overhead Cost	7	397,118,718.49	357,719,852.80
73,696,000.00	Grants & Contributions		58,785,141.79	50,004,391.01
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.44
-	Transfer to other Fund		-	-
2,031,694,130.00	Total Outflow from Operating Activities (B)		1,700,488,660.57	1,614,330,268.37
	Net Cashflow From Operating Activities C = (A-B)		397,530,524.67	117,005,222.03
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
263,250,000.00	Fixed Assets Procured		177,584,081.50	13,304,263.79
1,833,913,022.57	Construction / Provision		366,550,150.28	88,045,519.55
341,000,000.00	Rehabilitation / Repairs		83,318,818.00	4,223,409.09
44,500,000.00	Preservation of the Environment	9	-	4,545,454.55
-	Other Capital Project		-	-
113,464,240.00	Liabilities / Equities		31,754,545.45	86,759,759.02
2,596,127,262.57	Total Capital Expenditure = D		659,207,595.23	196,878,406.00
	Net Cash Flow from Investing Activities E = (C-D)		(261,677,070.56)	(79,873,183.97)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	(39,739,510.40)
	Increase/decrease in other Liability		344,722,082.07	68,492,880.97
	Total Movement in other cash equivalent account = G		(344,722,082.07)	(108,232,391.37)
	Total Expenditure from Financing Activities = F		(344,722,082.07)	(108,232,391.37)
	Net Cash Flow from all Activities G = (E-F)		83,045,011.51	28,359,207.40
	Cash & Its Equivalent as at 1/1/2022 = H		35,345,381.44	6,986,174.04
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		118,390,392.95	35,345,381.44

STATEMENT NO. 2

TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			
Main Account		95,410,961.39	33,631,275.01
Project Account		-	-
Revenue Account		22,976,353.89	1,460,090.00
Others		3,077.67	254,016.43
Total Recurrent Assets (A)	10	118,390,392.95	35,345,381.44
Non-Current Assets			
Total Investments (B)	<u>11</u>	4,456,828.88	4,456,828.88
Advances	12		
Retained Balance		-	-
Stabilization		523,947,365.39	523,947,365.39
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		523,947,365.39	523,947,365.39
<i>Balance of Liabilities Over Assets (D)</i>			
Total Assets (D= A+B+C+D)		646,794,587.22	563,749,575.71
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		18,780,177.37	16,380,177.37
Others 1		126,201.32	126,201.32
Others 2		551,797,290.01	209,475,207.94
Total Deposits (E)		570,703,668.70	225,981,586.63
<i>Balance of Assets Over Liabilities (F)</i>		76,090,918.52	337,767,989.08
Total Liabilities (G= D+E+F)		646,794,587.22	563,749,575.71

STATEMENT NO. 3

TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
893,698,172.35	Local Govt Share of Statutory Allocation		1,093,796,585.21	2,839,017,301.57		2,839,017,301.57	1,745,220,716.36
656,011,902.70	Local Govt Share of VAT		776,545,115.39	987,542,023.00		987,542,023.00	210,996,907.61
60,443,586.67	Other Federally Allocated Revenue	<u>1</u>	159,880,435.18	422,161,497.00		422,161,497.00	262,281,061.82
-	- 10% State Allocation		25,909,090.90	50,000,000.00		50,000,000.00	24,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
52,050.00	Tax Revenue	<u>2</u>	2,300,000.00	6,000,000.00		6,000,000.00	3,700,000.00
1,923,050.00	Non Tax Revenue	<u>3</u>	7,560,368.18	91,516,301.00		91,516,301.00	83,955,932.82
3,735,550.00	Investment Income		5,522,450.00	10,100,000.00		10,100,000.00	4,577,550.00
-	- Interest Earned		-	300,000.00		300,000.00	300,000.00
-	- Refund and Re-imbursment	<u>4</u>	-	-		-	0.00
-	- Aids & Grants		-	-		-	0.00
115,471,178.68	Domestic Loans/Borrowings		26,505,140.38	200,000,000.00		200,000,000.00	173,494,859.62
-	- Extraordinary Items		-	600,000.00		600,000.00	600,000.00
-	- Prepayments/Arrears of Revenue		-	-		-	0.00
1,731,335,490.40	Total Revenue (A)		2,098,019,185.24	4,607,237,122.57		4,607,237,122.57	2,509,217,937.33
	LESS EXPENDITURE:						
1,137,273,513.32	Salaries & Wages	<u>5</u>	1,235,493,951.25	1,126,265,724.00		1,126,265,724.00	(109,228,227.25)
59,481,090.80	Social Benefits	<u>6</u>	9,090,849.04	79,170,563.00		79,170,563.00	70,079,713.96
357,719,852.80	Overhead Cost	<u>7</u>	397,118,718.49	752,561,843.00		752,561,843.00	355,443,124.51
50,004,391.01	Grants & Contributions		58,785,141.79	73,696,000.00		73,696,000.00	14,910,858.21
-	- Subsidies General		-	-	0	0	0.00
9,851,420.44	Domestic Interest/Discount	<u>8</u>	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,614,330,268.37	Total Expenditure (B)		1,700,488,660.57	2,031,694,130.00		2,031,694,130.00	331,205,469.43
117,005,222.03	Operating Balance: (A - B)		397,530,524.67	2,575,542,992.57		2,575,542,992.57	2,178,012,467.90
117,005,222.03	Transfer to Capital Development Fund		397,530,524.67				

STATEMENT NO. 4

TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Suppleme ntary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	35,345,381.44				-
	Add: Revenue					-
	Transfer from Capital Development Fund	397,530,524.67				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%
-	Total Revenue	432,875,906.11	-	-	-	0%
	Less: Capital Expenditure					-
13,304,263.79	Fixed Assets Procured	177,584,081.50	263,250,000.00	263,250,000.00		67%
88,045,519.55	Construction / Provision	366,550,150.28	1,833,913,022.57	1,833,913,022.57		20%
4,223,409.09	Rehabilitation / Repairs	83,318,818.00	341,000,000.00	341,000,000.00		24%
4,545,454.55	Preservation of the Environment	-	44,500,000.00	44,500,000.00		0%
-	Other Capital Project	-	-	-		#DIV/0!
86,759,759.02	Liabilities / Equities	31,754,545.45	113,464,240.00	113,464,240.00		28%
196,878,406.00	Sub-total	659,207,595.23	2,596,127,262.57	2,596,127,262.57	-	25%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure- P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
196,878,406.00	Total Capital Expenditure for the year	659,207,595.23	2,596,127,262.57	2,596,127,262.57	-	25%
(196,878,406.00)	Closing Balance	(226,331,689.12)	(2,596,127,262.57)	(2,596,127,262.57)	0.00	(0.25)

SCHEDULE OF INVESTMENTS
TOFA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,575.34
2	JAIZ BANK PLC	477,272.50
4	DALA BUILDING SOCIETY	2,221,977.27
5	URBAN DEVELOPMENT BANK	500,000.00
6	NIGER DELTA POWER HOLDING	460,378.77
7	INVESTMENT IN	793,625.00
	TOTAL INVESTMENTS	4,456,828.88

TSANYAWA LOCAL GOVERNMENT COUNCIL



TSANYAWA LOCAL GOVERNMENT KANO STATE

P.M.B. 3021
KANO, NIGERIA.
Tel:

OFFICE OF THE HON. CHAIRMAN

Date:.....

In case of reply please quote Reference

No:.....

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
TSANYAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
TSANYAWA LOCAL GOVT. COUNCIL
KANO STATE

UNITY AND FAITH, PEACE AND PROGRESS



TSANYAWA LOCAL GOVERNMENT KANO STATE

P.M.B. 3021
KANO, NIGERIA.
Tel:

OFFICE OF THE HON. CHAIRMAN

Date:.....

In case of reply please quote Reference

No:.....

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN
TSANYAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
TSANYAWA LOCAL GOVT. COUNCIL
KANO STATE

UNITY AND FAITH, PEACE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF TSANYAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi *CMA*
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1
TSANYAWA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,994,128,487.62	Local Govt Share of Statutory Allocation		1,205,949,579.16	1,001,540,919.04
600,572,306.77	Local Govt Share of VAT		879,650,313.05	743,335,119.57
566,855,061.15	Other Federally Allocated Revenue	1	177,424,562.19	66,624,378.36
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
1,870,000.00	Tax Revenue	2	685,500.00	381,000.00
52,054,000.00	Non Tax Revenue	3	3,140,921.24	3,920,739.86
850,000.00	Investment Income		928,350.00	904,255.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
264,583,059.11	Domestic Loans/Borrowings		26,505,140.38	115,471,178.67
51,500,000.00	Extraordinary Items		2,449,607.89	-
-	Prepayments/Arrears of Revenue		-	-
4,601,412,914.65	Total Receipts from Operating Activities (A)		2,322,643,064.81	1,932,177,590.50
	PAYMENTS:			
1,154,284,870.64	Salaries & Wages	5	918,267,902.43	889,134,182.77
57,788,672.00	Social Benefits	6	28,272,727.22	6,878,181.82
834,407,421.00	Overhead Cost	7	510,640,249.66	387,923,788.73
119,050,000.00	Grants & Contributions		81,901,111.05	70,170,319.72
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,165,530,963.64	Total Outflow from Operating Activities (B)		1,539,081,990.36	1,363,957,893.44
	Net Cashflow From Operating Activities C = (A-B)		783,561,074.45	568,219,697.06
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
339,000,000.00	Fixed Assets Procured		80,640,650.09	41,304,700.87
1,073,144,769.28	Construction / Provision		150,967,808.88	93,673,959.74
314,000,000.00	Rehabilitation / Repairs		19,742,408.25	69,633,678.33
82,000,000.00	Preservation of the Environment	9	-	-
40,000,000.00	Other Capital Project		-	3,500,000.00
188,360,257.99	Liabilities / Equities		185,796,623.20	65,690,439.25
2,036,505,027.27	Total Capital Expenditure = D		437,147,490.42	273,802,778.19
	Net Cash Flow from Investing Activities E = (C-D)		346,413,584.03	294,416,918.87
	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		368,711,645.68	255,643,592.41
	Increase/decrease in other Liability		57,348,189.35	37,203,616.51
	Total Movement in other cash equivalent account = G		311,363,456.33	292,847,208.92
	Total Expenditure from Financing Activities = F		311,363,456.33	292,847,208.92
	Net Cash Flow from all Activities G = (E-F)		35,050,127.70	1,569,709.95
	Cash & Its Equivalent as at 1/1/2022 = H		13,440,552.39	11,870,842.44
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		48,490,680.09	13,440,552.39

STATEMENT NO. 2

TSANYAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		-	-
Main Account		17,919,565.35	2,281,955.46
Project Account		7,555,268.42	7,555,528.92
Revenue Account		23,012,305.10	3,599,019.39
Others		3,541.22	4,048.62
Total Recurrent Assets (A)	10	48,490,680.09	13,440,552.39
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
Advances			
Retained Balance	12	1,705,111,703.36	1,316,210,128.24
Stabilization		554,992,697.98	554,992,697.98
Impersonal (Others)		-	10,411,815.00
Personal		-	9,778,114.44
Total Non-Current Assets (C)		2,260,104,401.34	1,891,392,755.66
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		2,312,256,497.37	1,908,494,723.99
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		199,110,219.22	193,036,477.42
Others 1		130,019,493.88	78,745,046.33
Others 2		-	-
Total Deposits (E)		329,129,713.10	271,781,523.75
<i>Balance of Assets Over Liabilities (F)</i>		1,983,126,784.27	1,636,713,200.24
Total Liabilities (G= D+E+F)		2,312,256,497.37	1,908,494,723.99

STATEMENT NO. 3

TSANYAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,001,540,919.04	Local Govt Share of Statutory Allocation		1,205,949,579.16	2,994,128,487.62		2,994,128,487.62	1,788,178,908.46
743,335,119.57	Local Govt Share of VAT		879,650,313.05	600,572,306.77		600,572,306.77	(279,078,006.28)
66,624,378.36	Other Federally Allocated Revenue	1	177,424,562.19	566,855,061.15		566,855,061.15	389,430,498.96
	- 10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
	- Other Capital Receipts		-	-		-	0.00
381,000.00	Tax Revenue		685,500.00	1,870,000.00		1,870,000.00	1,184,500.00
3,920,739.86	Non Tax Revenue		3,140,921.24	52,054,000.00		52,054,000.00	48,913,078.76
904,255.00	Investment Income		928,350.00	850,000.00		850,000.00	(78,350.00)
	- Interest Earned		-	-		-	0.00
	- Refund and Re-imburement	2	-	-		-	0.00
	- Aids & Grants		-	-		-	0.00
115,471,178.67	Domestic Loans/Borrowings		26,505,140.38	264,583,059.11		264,583,059.11	238,077,918.73
	- Extraordinary Items		2,449,607.89	51,500,000.00		51,500,000.00	49,050,392.11
	- Prepayments/Arrears of Revenue		-	-		-	0.00
1,932,177,590.50	Total Revenue (A)		2,322,643,064.81	4,601,412,914.65	-	4,601,412,914.65	2,278,769,849.84
	LESS EXPENDITURE:						
889,134,182.77	Salaries & Wages	3	918,267,902.43	1,154,284,870.64		1,154,284,870.64	236,016,968.21
6,878,181.82	Social Benefits	4	28,272,727.22	57,788,672.00		57,788,672.00	29,515,944.78
387,923,788.73	Overhead Cost	5	510,640,249.66	834,407,421.00		834,407,421.00	323,767,171.34
70,170,319.72	Grants & Contributions		81,901,111.05	119,050,000.00		119,050,000.00	37,148,888.95
	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	6	-	-	0	0	0.00
	- Transfer to other Fund		-	-	0	0	0.00
1,363,957,893.44	Total Expenditure (B)		1,539,081,990.36	2,165,530,963.64	-	2,165,530,963.64	626,448,973.28
568,219,697.06	Operating Balance: (A - B)		783,561,074.45	2,435,881,951.01	-	2,435,881,951.01	1,652,320,876.56
568,219,697.06	Transfer to Capital Development Fund		783,561,074.45				

STATEMENT NO. 4

TSANYAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supple- menta- ry Budge- t 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	13,440,552.39				
	Add: Revenue					
	<i>Transfer from Capital Development Fund</i>	783,561,074.45				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%
-	Total Revenue	797,001,626.84	-	-	-	0%
	Less: Capital Expenditure					
41,304,700.87	Fixed Assets Procured	80,640,650.09	339,000,000.00	339,000,000.00		24%
93,673,959.74	Construction / Provision	150,967,808.88	1,073,144,769.28	1,073,144,769.28		14%
69,633,678.33	Rehabilitation / Repairs	19,742,408.25	314,000,000.00	314,000,000.00		6%
-	Preservation of the Environment	-	82,000,000.00	82,000,000.00		0%
3,500,000.00	Other Capital Project	-	40,000,000.00	40,000,000.00		0%
65,690,439.25	Liabilities / Equities	185,796,623.20	188,360,257.99	188,360,257.99		99%
273,802,778.19	Sub-total	437,147,490.42	2,036,505,027.27	2,036,505,027.27	-	21%
	<i>Capital Expenditure from Aids & Grants</i>	0	-	0	0	0%
-	<i>Repayment of Borrowings/Sure-P</i>	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
273,802,778.19	Total Capital Expenditure for the year	437,147,490.42	2,036,505,027.27	2,036,505,027.27	-	21%
(273,802,778.19)	Closing Balance	359,854,136.42	(2,036,505,027.27)	(2,036,505,027.27)	0.00	(0.21)

SCHEDULE OF INVESTMENTS
TSANYAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	1,787.40
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN DEVELOPMENT BANK	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,661,415.94

TUDUN WADA LOCAL GOVERNMENT COUNCIL



TUDUN WADA LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

Tudun Wada Local Govt. Secretariat
P.M.B, 3021, Tudun Wada Town,
Kano - Nigeria.

Tel:

Mobile:

In case of reply Please quote Reference

No.....

Date _____

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). And the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition the GPFS are in compliance with the provision of Public Financial Management Law 2020, The Kano State Local Government Law 2006(as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE

CHAIRMAN
TUDUN WADA LOCAL GOVERNMENT COUNCIL
COUNCIL
KANO STATE.

SIGNATURE

TREASURER
TUDUN WADA LOCAL GOVERNMENT
KANO STATE.



TUDUN WADA LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

Tudun Wada Local Govt. Secretariat
P.M.B, 3021, Tudun Wada Town,
Kano - Nigeria.

Tel:
Mobile:

In case of reply Please quote Reference

No.....

Date _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with General 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 Accounting (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, 2022.

Best Regard,

SIGNATURE

CHAIRMAN
TUDUN WADA LOCAL GOVERNMENT COUNCIL,
KANO STATE.

SIGNATURE

TREASURER
TUDUN WADA LOCAL GOVERNMENT COUNCIL,
KANO STATE.



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**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, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

12th December, 2023
28th Jumadah-Awwal, 1445 AH

STATEMENT NO. 1
TUDUN WADA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
3,103,544,052.88	Local Govt Share of Statutory Allocation		1,486,978,659.37	1,271,769,531.37
919,883,697.92	Local Govt Share of VAT		1,007,034,578.05	851,221,085.03
600,000,000.00	Other Federally Allocated Revenue	<u>1</u>	214,736,404.58	82,123,332.34
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
90,000.00	Tax Revenue	<u>2</u>	-	-
78,675,500.00	Non Tax Revenue	<u>3</u>	4,693,335.00	2,098,390.00
9,500,000.00	Investment Income		10,612,590.00	5,106,712.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	<u>4</u>	-	-
-	Aids & Grants		-	-
322,000,000.00	Domestic Loans/Borrowings		22,111,268.99	115,471,178.67
-	Extraordinary Items		-	5,000,000.00
-	Prepayments/Arrears of Revenue		-	-
5,102,693,250.80	Total Receipts from Operating Activities (A)		2,772,075,926.89	2,332,790,229.41
	PAYMENTS:			
1,474,395,731.36	Salaries & Wages	<u>5</u>	1,526,058,557.98	1,412,474,445.92
45,500,000.00	Social Benefits	<u>6</u>	35,445,525.92	3,544,090.91
665,648,951.78	Overhead Cost	<u>7</u>	427,521,861.03	447,184,768.08
150,000,000.00	Grants & Contributions		90,756,680.54	42,653,545.45
-	Subsidies General		-	-
-	Domestic Interest/Discount	<u>8</u>	-	9,851,420.14
-	Transfer to other Fund		-	-
2,335,544,683.14	Total Outflow from Operating Activities (B)		2,079,782,625.47	1,915,708,270.50
	Net Cashflow From Operating Activities C = (A-B)		692,293,301.42	417,081,958.91
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
466,620,000.00	Fixed Assets Procured		229,146,472.99	138,771,591.18
1,384,200,000.00	Construction / Provision		42,921,908.88	77,924,032.63
221,000,000.00	Rehabilitation / Repairs		34,349,726.56	-
136,000,000.00	Preservation of the Environment	<u>9</u>	-	-
-	Other Capital Project		-	-
430,000,000.00	Liabilities / Equities		101,412,140.30	19,005,193.19
2,637,820,000.00	Total Capital Expenditure = D		407,830,248.73	235,700,817.00
	Net Cash Flow from Investing Activities E = (C-D)		284,463,052.69	181,381,141.91
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		257,890,109.95	179,278,024.45
	Increase/decrease in other Liability		1,378,800.00	(3,081,134.68)
	Total Movement in other cash equivalent account = G		256,511,309.95	176,196,889.77
	Total Expenditure from Financing Activities = F		256,511,309.95	176,196,889.77
	Net Cash Flow from all Activities G = (E-F)		27,951,742.74	5,184,252.14
	Cash & Its Equivalent as at 1/1/2022 = H		13,067,649.09	7,883,396.95
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		41,019,391.83	13,067,649.09

STATEMENT NO. 2

TUDUN WADA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		3,015.32	
Main Account		39,859,748.30	12,679,434.17
Project Account		-	7,529.17
Revenue Account		1,154,377.55	378,435.75
Others		2,250.66	2,250.00
Total Recurrent Assets (A)	10	41,019,391.83	13,067,649.09
Non-Current Assets			
Total Investments (B)	11	3,663,203.88	3,663,203.88
Advances	12		
Retained Balance		1,003,123,618.52	745,233,508.57
Stabilization		537,823,941.86	537,823,941.86
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,540,947,560.38	1,283,057,450.43
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		1,585,630,156.09	1,299,788,303.40
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		43,121,172.27	45,203,578.15
Others 1		95,630,676.55	92,169,470.67
Others 2		-	-
Total Deposits (E)		138,751,848.82	137,373,048.82
<i>Balance of Assets Over Liabilities (F)</i>		1,446,878,307.27	1,162,415,254.58
Total Liabilities (G= D+E+F)		1,585,630,156.09	1,299,788,303.40

STATEMENT NO. 3

TUDUN WADA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,271,769,531.37	Local Govt Share of Statutory Allocation		1,486,978,659.37	3,103,544,052.88		3,103,544,052.88	1,616,565,393.51
851,221,085.03	Local Govt Share of VAT		1,007,034,578.05	919,883,697.92		919,883,697.92	(87,150,880.13)
82,123,332.34	Other Federally Allocated Revenue	1	214,736,404.58	600,000,000.00		600,000,000.00	385,263,595.42
-	- 10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
-	- Tax Revenue	2	-	90,000.00		90,000.00	90,000.00
2,098,390.00	Non Tax Revenue	3	4,693,335.00	78,675,500.00		78,675,500.00	73,982,165.00
5,106,712.00	Investment Income		10,612,590.00	9,500,000.00		9,500,000.00	(1,112,590.00)
-	- Interest Earned		-	-		-	0.00
-	- Refund and Re-imbursement	4	-	-		-	0.00
-	- Aids & Grants		-	-		-	0.00
115,471,178.67	Domestic Loans/Borrowings		22,111,268.99	322,000,000.00		322,000,000.00	299,888,731.01
5,000,000.00	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,332,790,229.41	Total Revenue (A)		2,772,075,926.89	5,102,693,250.80	-	5,102,693,250.80	2,330,617,323.91
	LESS EXPENDITURE:						
1,412,474,445.92	Salaries & Wages	5	1,526,058,557.98	1,474,395,731.36		1,474,395,731.36	(51,662,826.62)
3,544,090.91	Social Benefits	6	35,445,525.92	45,500,000.00		45,500,000.00	10,054,474.08
447,184,768.08	Overhead Cost	7	427,521,861.03	665,648,951.78		665,648,951.78	238,127,090.75
42,653,545.45	Grants & Contributions		90,756,680.54	150,000,000.00		150,000,000.00	59,243,319.46
-	- Subsidies General		-	-	0	0	0.00
9,851,420.14	Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,915,708,270.50	Total Expenditure (B)		2,079,782,625.47	2,335,544,683.14	-	2,335,544,683.14	255,762,057.67
417,081,958.91	Operating Balance: (A - B)		692,293,301.42	2,767,148,567.66	-	2,767,148,567.66	2,074,855,266.24
417,081,958.91	Transfer to Capital Development Fund		692,293,301.42				

STATEMENT NO. 4

TUDUN WADA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Suppleme ntary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	13,067,649.09				-
	Add: Revenue					-
	Transfer from Capital Development Fund	692,293,301.42				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%
	Total Revenue	705,360,950.51	-	-	-	0%
	Less: Capital Expenditure					-
138,771,591.18	Fixed Assets Procured	229,146,472.99	466,620,000.00	466,620,000.00		49%
77,924,032.63	Construction / Provision	42,921,908.88	1,384,200,000.00	1,384,200,000.00		3%
-	Rehabilitation / Repairs	34,349,726.56	221,000,000.00	221,000,000.00		16%
-	Preservation of the Environment	-	136,000,000.00	136,000,000.00		0%
-	Other Capital Project	-	-	-		#DIV/0!
19,005,193.19	Liabilities / Equities	101,412,140.30	430,000,000.00	430,000,000.00		24%
235,700,817.00	Sub-total	407,830,248.73	2,637,820,000.00	2,637,820,000.00	-	15%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
	Repayment of Borrowings/Sure-P	0	-	0	0	0%
	Sub-total	-	-	-	-	0%
235,700,817.00	Total Capital Expenditure for the year	407,830,248.73	2,637,820,000.00	2,637,820,000.00	-	15%
(235,700,817.00)	Closing Balance	297,530,701.78	(2,637,820,000.00)	(2,637,820,000.00)	0.00	(0.15)

SCHEDULE OF INVESTMENTS
TUDUN WADA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,575.34
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN DEVELOPMENT BANK	500,000.00
5	NIGER DELTER POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,663,203.88

UNGOGO LOCAL GOVERNMENT COUNCIL



UNGOGO LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P. M. B. 3021
Kano - Nigeria

In case of reply Please quote Reference

No.....

Date 08-12-2023

Tel:
Mobile:

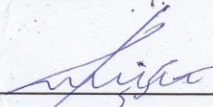
STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

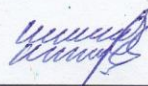
In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:


CHAIRMAN
UNGOGO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:


TREASURER
UNGOGO LOCAL GOVT. COUNCIL
KANO STATE



UNGOGO LOCAL GOVERNMENT

KANO STATE

P. M. B. 3021
Kano - Nigeria

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply Please quote Reference

No.....

Date 08-12-2023

Tel:
Mobile:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN
UNGOGO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
UNGOGO LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF UNGOGO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1

UNGOGO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
4,339,549,893.00	Local Govt Share of Statutory Allocation		1,738,533,348.66	1,513,656,508.20
1,299,755,494.00	Local Govt Share of VAT		1,244,243,955.42	1,052,121,586.35
590,609,559.00	Other Federally Allocated Revenue	1	254,389,193.51	95,855,305.94
69,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts			-
39,928,665.00	Tax Revenue	2	30,388,721.70	5,612,000.00
98,158,583.00	Non Tax Revenue	3	13,607,900.00	10,463,466.85
8,756,000.00	Investment Income		6,041,705.00	3,690,765.00
-	Interest Earned			-
-	Refund and Re-imburement	4		-
-	Aids & Grants			-
136,050,000.00	Domestic Loans/Borrowings		22,954,748.28	119,703,371.38
-	Extraordinary Items			-
-	Prepayments/Arrears of Revenue			-
6,581,808,194.00	Total Receipts from Operating Activities (A)		3,336,068,663.47	2,801,103,003.72
	PAYMENTS:			
2,273,563,589.53	Salaries & Wages	5	1,897,693,832.81	1,769,714,522.48
154,366,545.15	Social Benefits	6	119,772,727.21	21,590,908.11
826,921,229.00	Overhead Cost	7	638,520,415.15	387,173,383.75
173,000,000.00	Grants & Contributions		172,471,162.84	125,832,513.44
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
3,427,851,363.68	Total Outflow from Operating Activities (B)		2,828,458,138.01	2,314,162,748.18
	Net Cashflow From Operating Activities C = (A-B)		507,610,525.46	486,940,255.54
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
569,752,597.00	Fixed Assets Procured		386,201,543.32	69,866,187.72
1,717,341,058.93	Construction / Provision		239,881,556.08	218,685,984.41
530,500,000.00	Rehabilitation / Repairs		30,000,000.00	15,391,125.51
370,000,000.00	Preservation of the Environment	9	72,740,172.40	-
-	Other Capital Project		-	-
136,754,163.73	Liabilities / Equities		60,985,800.00	3,892,500.00
3,324,347,819.66	Total Capital Expenditure = D		789,809,071.80	307,835,797.64
	Net Cash Flow from Investing Activities E = (C-D)		(282,198,546.34)	179,104,457.90
	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		302,479,056.13	166,044,805.59
	Increase/decrease in other Liability		297,447.90	3,964,678.02
	Total Movement in other cash equivalent account = G		302,181,608.23	162,080,127.57
	Total Expenditure from Financing Activities = F		302,181,608.23	162,080,127.57
	Net Cash Flow from all Activities G = (E-F)		19,983,061.89	17,024,330.33
	Cash & Its Equivalent as at 1/1/2022 = H		29,018,650.65	11,994,320.32
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		49,001,712.54	29,018,650.65

STATEMENT NO. 2

UNGOGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			
Main Account		27,743,488.14	28,876,010.10
Project Account		2,670.70	2,670.70
Revenue Account		21,250,967.84	133,187.17
Others		4,585.86	6,782.68
Total Recurrent Assets (A)	10	49,001,712.54	29,018,650.65
Non-Current Assets			
Total Investments (B)	11	3,663,203.88	3,663,203.88
Advances	12		
Retained Balance		1,474,323,407.25	1,171,844,351.12
Stabilization		694,805,648.69	694,805,648.69
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		2,169,129,055.94	1,866,649,999.81
<i>Balance of Liabilities Over Assets (D)</i>			
Total Assets (D= A+B+C+D)		2,221,793,972.36	1,899,331,854.34
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		176,426,654.55	176,417,206.65
Others 1		38,802,360.82	38,514,360.82
Others 2		-	-
Total Deposits (E)		215,229,015.37	214,931,567.47
<i>Balance of Assets Over Liabilities (F)</i>		2,006,564,956.99	1,684,400,286.87
Total Liabilities (G= D+E+F)		2,221,793,972.36	1,899,331,854.34

STATEMENT NO. 3

UNGOGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,513,656,508.20	Local Govt Share of Statutory Allocation		1,738,533,348.66	4,339,549,893.00		4,339,549,893.00	2,601,016,544.34
1,052,121,586.35	Local Govt Share of VAT		1,244,243,955.42	1,299,755,494.00		1,299,755,494.00	55,511,538.58
95,855,305.94	Other Federally Allocated Revenue	1	254,389,193.51	590,609,559.00		590,609,559.00	336,220,365.49
	- 10% State Allocation		25,909,090.90	69,000,000.00		69,000,000.00	43,090,909.10
	- Other Capital Receipts		-	-		-	0.00
5,612,000.00	Tax Revenue	2	30,388,721.70	39,928,665.00		39,928,665.00	9,539,943.30
10,463,466.85	Non Tax Revenue	3	13,607,900.00	98,158,583.00		98,158,583.00	84,550,683.00
3,690,765.00	Investment Income		6,041,705.00	8,756,000.00		8,756,000.00	2,714,295.00
	- Interest Earned		-	-		-	0.00
	- Refund and Re-imbursement	4	-	-		-	0.00
	- Aids & Grants		-	-		-	0.00
119,703,371.38	Domestic Loans/Borrowings		22,954,748.28	136,050,000.00		136,050,000.00	113,095,251.72
	- Extraordinary Items		-	-		-	0.00
	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,801,103,003.72	Total Revenue (A)		3,336,068,663.47	6,581,808,194.00	-	6,581,808,194.00	3,245,739,530.53
	LESS EXPENDITURE:						
1,769,714,522.48	Salaries & Wages	5	1,897,693,832.81	2,273,563,589.53		2,273,563,589.53	375,869,756.72
21,590,908.11	Social Benefits	6	119,772,727.21	154,366,545.15		154,366,545.15	34,593,817.94
387,173,383.75	Overhead Cost	7	638,520,415.15	826,921,229.00		826,921,229.00	188,400,813.85
125,832,513.44	Grants & Contributions		172,471,162.84	173,000,000.00		173,000,000.00	528,837.16
	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
	- Transfer to other Fund		-	-	0	0	0.00
2,314,162,748.18	Total Expenditure (B)		2,828,458,138.01	3,427,851,363.68	-	3,427,851,363.68	599,393,225.67
486,940,255.54	Operating Balance: (A - B)		507,610,525.46	3,153,956,830.32	-	3,153,956,830.32	2,646,346,304.86
486,940,255.54	Transfer to Capital Development Fund		507,610,525.46				

STATEMENT NO. 4

UNGOGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	29,018,650.65				-
	Add: Revenue					-
	Transfer from Capital Development Fund	507,610,525.46				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%
-	Total Revenue	536,629,176.11	-	-	-	0%
	Less: Capital Expenditure					-
69,866,187.72	Fixed Assets Procured	386,201,543.32	569,752,597.00	569,752,597.00		68%
218,685,984.41	Construction / Provision	239,881,556.08	1,717,341,058.93	1,717,341,058.93		14%
15,391,125.51	Rehabilitation / Repairs	30,000,000.00	530,500,000.00	530,500,000.00		6%
-	Preservation of the Environment	72,740,172.40	370,000,000.00	370,000,000.00		20%
-	Other Capital Project	-	-	-		#DIV/0!
3,892,500.00	Liabilities / Equities	60,985,800.00	136,754,163.73	136,754,163.73		45%
307,835,797.64	Sub-total	789,809,071.80	3,324,347,819.66	3,324,347,819.66	-	24%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
307,835,797.64	Total Capital Expenditure for the year	789,809,071.80	3,324,347,819.66	3,324,347,819.66	-	24%
(307,835,797.64)	Closing Balance	(253,179,895.69)	(3,324,347,819.66)	(3,324,347,819.66)	0.00	(0.24)

SCHEDULE OF INVESTMENTS
UNGOGO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,575.34
2	JAIZ BANK PLC	477,272.50
3	DALA BULDING SOCIETY L.T.D.	2,221,977.27
4	URBAN DEVELOPMENT BANK	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,663,203.88



WARAWA LOCAL GOVERNMENT COUNCIL



WARAWA LOCAL GOVERNMENT

KANO STATE

P.M.B, 3021
Kano – Nigeria.

In Case of Reply, Please Quote Reference

No: _____

Tel:
Mobile:

Date: 7/12/2023

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) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN
WARAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
WARAWA LOCAL GOVT. COUNCIL
KANO STATE



WARAWA LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kano-Nigeria

Tel:
Mobile

In case of reply please quote Reference

No: _____

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. 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, 2022

Best Regard,

SIGNATURE:

CHAIRMAN

WARAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER

WARAWA LOCAL GOVT. COUNCIL
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgauditkano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF WARAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1

WARAWA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,754,420,000.00	Local Govt Share of Statutory Allocation		1,134,570,291.07	932,904,869.17
800,000,000.00	Local Govt Share of VAT		829,955,279.60	701,246,744.82
650,035,000.00	Other Federally Allocated Revenue	1	167,067,246.45	62,930,985.43
70,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
100,000.00	Tax Revenue	2	385,000.00	5,000.00
46,798,131.00	Non Tax Revenue	3	107,000.00	55,000.00
2,770,000.00	Investment Income		37,500.00	-
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
352,000.00	Aids & Grants		-	-
200,000,000.00	Domestic Loans/Borrowings		22,111,268.95	125,141,761.84
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,525,475,131.00	Total Receipts from Operating Activities (A)		2,180,142,676.97	1,822,284,361.26
	PAYMENTS:			
1,433,697,843.00	Salaries & Wages	5	1,273,769,653.05	1,182,320,309.18
55,204,995.00	Social Benefits	6	38,000,000.00	40,909,090.80
618,189,345.00	Overhead Cost	7	448,242,294.72	335,983,844.06
98,642,664.00	Grants & Contributions		88,811,604.44	128,665,828.99
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,205,734,847.00	Total Outflow from Operating Activities (B)		1,848,823,552.21	1,697,730,493.43
	Net Cashflow From Operating Activities C = (A-B)		331,319,124.76	124,553,867.83
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
276,250,000.00	Fixed Assets Procured		80,571,738.40	37,194,065.32
940,706,560.00	Construction / Provision		31,987,239.74	54,999,328.85
446,500,000.00	Rehabilitation / Repairs		213,088,813.45	41,979,235.86
93,000,000.00	Preservation of the Environment	9	-	-
200,000.00	Other Capital Project		-	-
334,992,163.00	Liabilities / Equities		50,476,276.82	66,554,532.16
2,091,648,723.00	Total Capital Expenditure = D		376,124,068.41	200,727,162.19
	Net Cash Flow from Investing Activities E = (C-D)		(44,804,943.65)	(76,173,294.36)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		-	-45,251,777.93
	Increase/decrease in other Liability		52,924,929.23	35,810,474.37
	Total Movement in other cash equivalent account = G		(52,924,929.23)	(81,062,252.30)
	Total Expenditure from Financing Activities = F		(52,924,929.23)	(81,062,252.30)
	Net Cash Flow from all Activities G = (E-F)		8,119,985.58	4,888,957.94
	Cash & Its Equivalent as at 1/1/2022 = H		9,547,895.20	4,658,937.26
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		17,667,880.78	9,547,895.20

STATEMENT NO. 2

WARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash			
Main Account		17,356,226.00	2,365,020.00
Project Account		-	6,925,581.32
Revenue Account		257,293.88	257,293.88
Others		54,360.90	
Total Recurrent Assets (A)	10	17,667,880.78	9,547,895.20
Non-Current Assets			
Total Investments (B)	11	3,663,203.88	3,663,203.88
Advances	12		
Retained Balance		-	-
Stabilization		530,741,331.77	530,741,331.77
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		530,741,331.77	530,741,331.77
<i>Balance of Liabilities Over Assets (D)</i>		117,894,969.94	73,090,026.29
Total Assets (D= A+B+C+D)		669,967,386.37	617,042,457.14
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		185,120,243.74	185,120,243.74
Others 1		199,833,139.04	199,833,139.04
Others 2		285,014,003.59	232,089,074.36
Total Deposits (E)		669,967,386.37	617,042,457.14
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		669,967,386.37	617,042,457.14

STATEMENT NO. 3

WARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
932,904,869.17	Local Govt Share of Statutory Allocation		1,134,570,291.07	2,754,420,000.00		2,754,420,000.00	1,619,849,708.93
701,246,744.82	Local Govt Share of VAT		829,955,279.60	800,000,000.00		800,000,000.00	(29,955,279.60)
62,930,985.43	Other Federally Allocated Revenue	1	167,067,246.45	650,035,000.00		650,035,000.00	482,967,753.55
-	- 10% State Allocation		25,909,090.90	70,000,000.00		70,000,000.00	44,090,909.10
-	- Other Capital Receipts		-	-		-	0.00
5,000.00	Tax Revenue	2	385,000.00	100,000.00		100,000.00	(285,000.00)
55,000.00	Non Tax Revenue	3	107,000.00	46,798,131.00		46,798,131.00	46,691,131.00
-	- Investment Income		37,500.00	2,770,000.00		2,770,000.00	2,732,500.00
-	- Interest Earned		-	-		-	0.00
-	- Refund and Re-imbursement	4	-	-		-	0.00
-	- Aids & Grants		-	352,000.00		352,000.00	352,000.00
125,141,761.84	Domestic Loans/Borrowings		22,111,268.95	200,000,000.00		200,000,000.00	177,888,731.05
-	- Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	- Prepayments/Arrears of Revenue		-	-		-	0.00
1,822,284,361.26	Total Revenue (A)		2,180,142,676.97	4,525,475,131.00	-	4,525,475,131.00	2,345,332,454.03
	LESS EXPENDITURE:						
1,182,320,309.18	Salaries & Wages	5	1,273,769,653.05	1,433,697,843.00		1,433,697,843.00	159,928,189.95
40,909,090.80	Social Benefits	6	38,000,000.00	55,204,995.00		55,204,995.00	17,204,995.00
335,983,844.06	Overhead Cost	7	448,242,294.72	618,189,345.00		618,189,345.00	169,947,050.28
128,665,828.99	Grants & Contributions		88,811,604.44	98,642,664.00		98,642,664.00	9,831,059.56
-	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
-	- Transfer to other Fund		-	-	0	0	0.00
1,697,730,493.43	Total Expenditure (B)		1,848,823,552.21	2,205,734,847.00	-	2,205,734,847.00	356,911,294.79
124,553,867.83	Operating Balance: (A - B)		331,319,124.76	2,319,740,284.00	-	2,319,740,284.00	1,988,421,159.24
124,553,867.83	Transfer to Capital Development Fund		331,319,124.76				

STATEMENT NO. 4

WARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)		NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplemen tary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022		9,547,895.20				-
	Add: Revenue						-
	Transfer from Capital Development Fund		331,319,124.76				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%
-	Total Revenue		340,867,019.96	-	-	-	0%
	Less: Capital Expenditure						-
37,194,065.32	Fixed Assets Procured		80,571,738.40	276,250,000.00	276,250,000.00		29%
54,999,328.85	Construction / Provision		31,987,239.74	940,706,560.00	940,706,560.00		3%
41,979,235.86	Rehabilitation / Repairs	9	213,088,813.45	446,500,000.00	446,500,000.00		48%
-	Preservation of the Environment		-	93,000,000.00	93,000,000.00		0%
-	Other Capital Project		-	200,000.00	200,000.00		0%
66,554,532.16	Liabilities / Equities		50,476,276.82	334,992,163.00	334,992,163.00		15%
200,727,162.19	Sub-total		376,124,068.41	2,091,648,723.00	2,091,648,723.00	-	18%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
200,727,162.19	Total Capital Expenditure for the year		376,124,068.41	2,091,648,723.00	2,091,648,723.00	-	18%
(200,727,162.19)	Closing Balance		(35,257,048.45)	(2,091,648,723.00)	(2,091,648,723.00)	0.00	(0.18)

SCHEDULE OF INVESTMENTS
WARAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,575.34
2	JAIZ BANK PLC	477,272.50
3	DALA BULDING SOCIETY L.T.D.	2,221,977.27
4	URBAN DEVELOPMENT BANK	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,663,203.88

WUDIL LOCAL GOVERNMENT COUNCIL



**WUDIL LOCAL GOVERNMENT
KANO STATE**

(Office of the Honorable Chairman)

P.M.B 3021
Kano –Nigeria
Tel:
Mobile

*In case of reply please quote reference
No.....*

Date:-----

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).And the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the accounts.

In addition the GPFS are in compliance with the provision of Public Financial Management Law 2020, The Kano State Local Government Law 2006(as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE

CHAIRMAN
WUDIL LOCAL GOVERNMENT COUNCIL
KANO STATE.

SIGNATURE

TREASURER
WUDIL LOCAL GOVERNMENT COUNCIL
KANO STATE.



**WUDIL LOCAL GOVERNMENT
KANO STATE**

(Office of the Honorable Chairman)

P.M.B 3021
Kano –Nigeria
Tel:
Mobile

*In case of reply please quote reference
No.....*

Date:-----

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with General 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 Accounting (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, 2022.

Best Regard,

SIGNATURE

CHAIRMAN
WUDIL LOCAL GOVERNMENT COUNCIL,
KANO STATE.

SIGNATURE

TREASURER
WUDIL LOCAL GOVERNMENT COUNCIL,
KANO STATE



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

Website: www.lgaudit.kn.ng.org
Email: lgaudithano@gmail.com

3rd Floor,
Gidan Murtala,
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2022

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF WUDIL LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I have examined the Financial Statements together 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 I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based 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, 2022.

**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**12th December, 2023
28th Jumadah-Awwal, 1445 AH**

STATEMENT NO. 1
WUDIL LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET YEAR 2022	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2022	PREVIOUS YEAR 2021
(=N=)	RECEIPTS		(=N=)	(=N=)
2,948,459,640.00	Local Govt Share of Statutory Allocation		1,334,096,725.99	1,124,763,133.80
979,076,923.00	Local Govt Share of VAT		926,964,910.91	783,407,424.08
202,600,857.00	Other Federally Allocated Revenue	1	193,891,594.59	73,766,568.38
90,000,000.00	10% State Allocation		25,909,090.90	-
-	Other Capital Receipts		-	-
2,000,000.00	Tax Revenue	2	804,500.00	860,000.00
36,575,000.00	Non Tax Revenue	3	9,240,451.19	4,666,996.00
29,200,000.00	Investment Income		22,670,200.00	10,028,600.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
5,000,000.00	Aids & Grants		-	-
200,000,000.00	Domestic Loans/Borrowings		18,409,293.96	120,639,951.25
1,500,000.00	Extraordinary Items		360,000.00	-
-	Prepayments/Arrears of Revenue		-	-
4,494,412,420.00	Total Receipts from Operating Activities (A)		2,532,346,767.54	2,118,132,673.51
	PAYMENTS:			
1,454,271,223.00	Salaries & Wages	5	1,392,591,148.35	1,323,374,177.38
50,000,000.00	Social Benefits	6	48,863,642.11	37,605,007.17
641,100,000.00	Overhead Cost	7	406,198,808.10	205,790,716.20
153,771,736.00	Grants & Contributions		129,063,688.30	44,248,553.71
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	9,851,420.40
-	Transfer to other Fund		-	-
2,299,142,959.00	Total Outflow from Operating Activities (B)		1,976,717,286.86	1,620,869,874.86
	Net Cashflow From Operating Activities C = (A-B)		555,629,480.68	497,262,798.65
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
278,000,000.00	Fixed Assets Procured		139,014,983.46	22,700,000.00
1,099,903,788.00	Construction / Provision		229,906,030.21	165,950,116.67
320,000,000.00	Rehabilitation / Repairs		18,357,898.25	51,548,548.12
155,000,000.00	Preservation of the Environment	9	3,382,148.00	13,440,489.13
-	Other Capital Project		-	-
165,000,000.00	Liabilities / Equities		6,845,985.63	-
2,017,903,788.00	Total Capital Expenditure = D		397,507,045.55	253,639,153.92
	Net Cash Flow from Investing Activities E = (C-D)		158,122,435.13	243,623,644.73
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		101,838,469.53	245,345,372.54
	Increase/decrease in other Liability		3,317,947.55	5,891,259.54
	Total Movement in other cash equivalent account = G		98,520,521.98	239,454,113.00
	Total Expenditure from Financing Activities = F		98,520,521.98	239,454,113.00
	Net Cash Flow from all Activities G = (E-F)		59,601,913.15	4,169,531.73
	Cash & Its Equivalent as at 1/1/2022 = H		12,337,355.41	8,167,823.68
	Cash & Its Equivalent as at 31/12/2022 = (G+H)		71,939,268.56	12,337,355.41

STATEMENT NO. 2

WUDIL LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Notes	YEAR 2022	YEAR 2021
ASSETS			
Current Assets			
Cash		4,273.03	632.12
Main Account		46,615,448.48	11,676,810.28
Project Account		-	8,363.05
Revenue Account		25,319,246.87	651,341.28
Others		300.18	208.68
Total Recurrent Assets (A)	10	71,939,268.56	12,337,355.41
Non-Current Assets			
Total Investments (B)	11	4,778,779.24	4,778,779.24
Advances	12		
Retained Balance		388,657,547.29	278,819,077.76
Stabilization		587,255,473.45	587,255,473.45
Impersonal (Others)		-	8,000,000.00
Personal		-	-
Total Non-Current Assets (C)		975,913,020.74	874,074,551.21
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		1,052,631,068.54	891,190,685.86
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		46,900,319.27	43,877,335.71
Others 1		8,312,391.47	8,017,427.48
Others 2		-	-
Total Deposits (E)		55,212,710.74	51,894,763.19
<i>Balance of Assets Over Liabilities (F)</i>		997,418,357.80	839,295,922.67
Total Liabilities (G= D+E+F)		1,052,631,068.54	891,190,685.86

STATEMENT NO. 3

WUDIL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2022	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,124,763,133.80	Local Govt Share of Statutory Allocation		1,334,096,725.99	2,948,459,640.00		2,948,459,640.00	1,614,362,914.01
783,407,424.08	Local Govt Share of VAT		926,964,910.91	979,076,923.00		979,076,923.00	52,112,012.09
73,766,568.38	Other Federally Allocated Revenue	1	193,891,594.59	202,600,857.00		202,600,857.00	8,709,262.41
	- 10% State Allocation		25,909,090.90	90,000,000.00		90,000,000.00	64,090,909.10
	- Other Capital Receipts		-	-		-	0.00
860,000.00	Tax Revenue	2	804,500.00	2,000,000.00		2,000,000.00	1,195,500.00
4,666,996.00	Non Tax Revenue	3	9,240,451.19	36,575,000.00		36,575,000.00	27,334,548.81
10,028,600.00	Investment Income		22,670,200.00	29,200,000.00		29,200,000.00	6,529,800.00
	- Interest Earned		-	-		-	0.00
	- Refund and Re-imburement	4	-	-		-	0.00
	- Aids & Grants		-	5,000,000.00		5,000,000.00	5,000,000.00
120,639,951.25	Domestic Loans/Borrowings		18,409,293.96	200,000,000.00		200,000,000.00	181,590,706.04
	- Extraordinary Items		360,000.00	1,500,000.00		1,500,000.00	1,140,000.00
	- Prepayments/Arrears of Revenue		-	-		-	0.00
2,118,132,673.51	Total Revenue (A)		2,532,346,767.54	4,494,412,420.00	-	4,494,412,420.00	1,962,065,652.46
	LESS EXPENDITURE:						
1,323,374,177.38	Salaries & Wages	5	1,392,591,148.35	1,454,271,223.00		1,454,271,223.00	61,680,074.65
37,605,007.17	Social Benefits	6	48,863,642.11	50,000,000.00		50,000,000.00	1,136,357.89
205,790,716.20	Overhead Cost	7	406,198,808.10	641,100,000.00		641,100,000.00	234,901,191.90
44,248,553.71	Grants & Contributions		129,063,688.30	153,771,736.00		153,771,736.00	24,708,047.70
	- Subsidies General		-	-	0	0	0.00
9,851,420.40	Domestic Interest/Discount	8	-	-	0	0	0.00
	- Transfer to other Fund		-	-	0	0	0.00
1,620,869,874.86	Total Expenditure (B)		1,976,717,286.86	2,299,142,959.00	-	2,299,142,959.00	322,425,672.14
497,262,798.65	Operating Balance: (A - B)		555,629,480.68	2,195,269,461.00	-	2,195,269,461.00	1,639,639,980.32
497,262,798.65	Transfer to Capital Development Fund		555,629,480.68				

STATEMENT NO. 4

WUDIL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (=N=)	NOTES	Actual 2022	Final Budget 2022	Original Budget	Supplem entary Budget 2022	Performance on Budget (%)
	Opening Balance 1/1/2022	12,337,355.41				
	Add: Revenue					
	Transfer from Capital Development Fund	555,629,480.68				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%
	Total Revenue	567,966,836.09	-	-	-	0%
	Less: Capital Expenditure					
22,700,000.00	Fixed Assets Procured	139,014,983.46	278,000,000.00	278,000,000.00		50%
165,950,116.67	Construction / Provision	229,906,030.21	1,099,903,788.00	1,099,903,788.00		21%
51,548,548.12	Rehabilitation / Repairs	18,357,898.25	320,000,000.00	320,000,000.00		6%
13,440,489.13	Preservation of the Environment	3,382,148.00	155,000,000.00	155,000,000.00		2%
	Other Capital Project	-	-	-		
	Liabilities / Equities	6,845,985.63	165,000,000.00	165,000,000.00		4%
253,639,153.92	Sub-total	397,507,045.55	2,017,903,788.00	2,017,903,788.00	-	20%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
	Repayment of Borrowings/Sure-P	0	-	0	0	0%
	Sub-total	-	-	-	-	0%
253,639,153.92	Total Capital Expenditure for the year	397,507,045.55	2,017,903,788.00	2,017,903,788.00	-	20%
(253,639,153.92)	Closing Balance	170,459,790.54	(2,017,903,788.00)	(2,017,903,788.00)	0.00	(0.20)

SCHEDULE OF INVESTMENTS
WUDIL LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,787.40
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK PLC	477,272.50
4	DALA BUILDING SOCIETY	2,221,977.27
5	LAFARGE WAPCO	1,117,363.30
6	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	4,778,779.24



KANO STATE

.....*Centre of Commerce*