



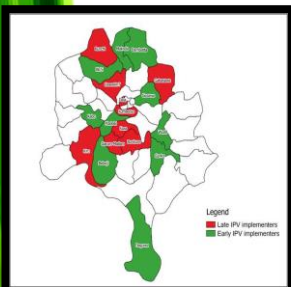
# GOVERNMENT OF KANO STATE OF NIGERIA

## CONSOLIDATED FINANCIAL STATEMENTS

OF THE

**44 LOCAL GOVERNMENT COUNCILS**

FOR THE YEAR 2021



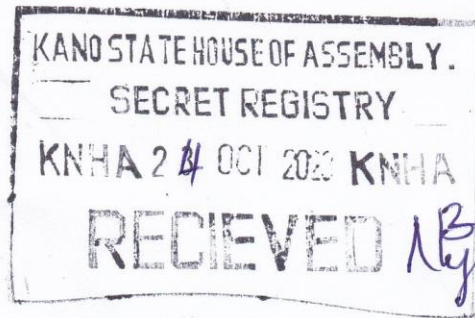
**OFFICE OF THE AUDITOR-GENERAL  
FOR LOCAL GOVERNMENTS**  
3<sup>RD</sup> FLOOR GIDAN MURTALA, P.M.B 3174, Kano  
E-mail: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)





**ALH. AHMAD TIJJANI ABDULLAHI**  
**AUDITOR GENERAL FOR LOCAL GOVERNMENTS**





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

Website: [www.lgaudit.kn.gov.ng](http://www.lgaudit.kn.gov.ng)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref No:  
ALG/ADM/S/R.2/VOL.VII/15

24<sup>th</sup> October, 2023  
9<sup>th</sup> Jumada-thani, 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 31<sup>ST</sup> DECEMBER, 2021**

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 2021.

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, 2021

SN	LOCAL GOVT	STATUTORY ALLOCATION	VALUE ADDED TAX	EXCESS CRUDE OIL	STATE I.G.R	TOTAL
		JANUARY – DECEMBER	JANUARY – DECEMBER	JANUARY – DECEMBER	JANUARY - DECEMBER	
1	Ajingi	1,065,219,015.06	767,307,998.14	70,300,716.94	0.00	1,902,827,730.14
2	Albasu	1,094,899,238.44	790,638,472.91	72,006,409.57	0.00	1,957,544,120.92
3	Bagwai	984,391,815.63	750,861,878.01	65,655,659.12	0.00	1,800,909,352.76
4	Bebeji	1,081,342,428.27	788,753,505.74	71,227,313.28	0.00	1,941,323,247.29
5	Bichi	1,344,136,921.63	917,292,535.11	86,329,848.47	0.00	2,347,759,305.21
6	Bunkure	1,038,747,314.20	762,579,556.53	68,779,414.95	0.00	1,870,106,285.68
7	Dala	1,773,718,277.35	1,123,674,590.91	111,017,456.83	0.00	3,008,410,325.09
8	Danbatta	1,158,090,467.88	816,589,547.36	75,637,945.91	0.00	2,050,317,961.15
9	Dawakin Kudu	1,256,750,797.40	841,966,682.80	81,307,855.85	0.00	2,180,025,336.05
10	Dawakin Tofa	1,266,659,743.87	874,721,993.48	81,877,313.01	0.00	2,223,259,050.36
11	Doguwa	1,162,458,167.74	733,868,039.42	75,888,953.25	0.00	1,972,215,160.41
12	Fagge	1,135,630,366.69	803,275,327.86	74,347,186.50	0.00	2,013,252,881.05
13	Gabasawa	1,193,663,607.03	821,086,374.03	77,682,298.45	0.00	2,092,432,279.51
14	Garko	1,047,683,330.40	750,356,403.82	69,292,958.81	0.00	1,867,332,693.03
15	Garun Mallam	1,041,391,460.73	683,339,556.72	68,931,371.38	0.00	1,793,662,388.83
16	Gaya	1,138,272,335.38	806,462,583.03	74,499,017.79	0.00	2,019,233,936.20
17	Gezawa	1,322,261,915.35	924,532,324.04	85,072,713.86	0.00	2,331,866,953.25
18	Gwale	1,621,689,463.00	1,041,053,595.14	102,280,513.78	0.00	2,765,023,571.92
19	Gwarzo	1,065,561,163.36	781,656,473.20	70,320,379.88	0.00	1,917,538,016.44
20	Kabo	1,020,980,421.04	737,723,918.95	67,758,369.50	0.00	1,826,462,709.49
21	Kano Municipal	1,559,814,892.12	1,046,102,510.32	98,724,644.47	0.00	2,704,642,046.91
22	Karaye	985,251,886.66	719,630,273.41	65,705,086.53	0.00	1,770,587,246.60
23	Kibiya	995,775,913.46	712,826,037.15	66,309,891.75	0.00	1,774,911,842.36
24	Kiru	1,330,527,677.37	899,348,929.45	85,547,738.87	0.00	2,315,424,345.69
25	Kumbotso	1,362,946,570.81	944,794,992.91	87,410,820.08	0.00	2,395,152,383.80
26	Kunchi	1,008,277,577.07	675,362,678.62	67,028,349.78	0.00	1,750,668,605.47
27	Kura	984,173,655.21	724,282,966.73	65,643,121.66	0.00	1,774,099,743.60
28	Madobi	985,207,632.42	712,661,430.29	65,702,543.31	0.00	1,763,571,606.02
29	Makoda	1,196,902,201.69	837,611,155.84	77,868,417.24	0.00	2,112,381,774.77
30	Minjibir	1,207,502,054.74	825,076,269.78	78,477,580.11	0.00	2,111,055,904.63
31	Nassarawa	2,202,961,904.51	1,382,809,507.22	135,685,656.27	0.00	3,721,457,068.00
32	Rano	1,024,522,849.28	725,503,679.64	67,961,949.33	0.00	1,817,988,478.25
33	Rimin – Gado	1,012,307,989.62	666,290,363.64	67,259,973.56	0.00	1,745,858,326.82
34	Rogo	1,242,900,477.08	845,394,293.13	80,511,891.84	0.00	2,168,806,662.05
35	Shanono	997,867,114.28	718,464,915.03	66,430,070.99	0.00	1,782,762,100.30
36	Sumaila	1,304,977,546.13	883,150,447.96	84,079,398.49	0.00	2,272,207,392.58
37	Takai	1,126,721,290.70	808,978,300.45	73,835,190.88	0.00	2,009,534,782.03
38	Tarauni	1,177,924,563.11	836,107,843.53	76,777,791.42	0.00	2,090,810,198.06
39	Tofa	893,698,172.35	656,011,902.70	60,443,586.67	0.00	1,610,153,661.72
40	Tsanyawa	1,001,540,919.04	743,335,119.57	66,624,378.36	0.00	1,811,500,416.97
41	Tudun Wada	1,271,769,531.37	851,221,085.03	82,123,332.34	0.00	2,205,113,948.74
42	Ungogo	1,513,656,508.20	1,052,121,586.35	95,855,305.94	0.00	2,661,633,400.49
43	Warawa	932,904,869.17	701,246,744.82	62,930,985.43	0.00	1,697,082,599.42
44	Wudil	1,124,763,133.80	783,407,424.08	73,766,568.38	0.00	1,981,937,126.26
<b>TOTAL</b>		<b>52,258,445,180.64</b>	<b>36,269,481,814.85</b>	<b>3,402,917,970.83</b>	<b>0.00</b>	<b>91,930,844,966.32</b>

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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  
AJGLG/FIN/TRE/AA/VOL.I/82  
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 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,

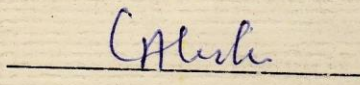
SIGNATURE:

  
**CHAIRMAN**  
AJINGI LOCAL GOVT. COUNCIL

CHAIRMAN

AJINGI LOCAL GOVT. COUNCIL

SIGNATURE:



TREASURER

AJINGI LOCAL GOVT. COUNCIL





# AJINGI LOCAL GOVERNMENT COUNCIL KANO STATE OF NIGERIA

CABLE & TELEPHONE  
Local Govt. Secretariat,  
Ajingi

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P.M.B. \_\_\_\_\_  
Kano.

No. AJGLG/FIN/TRE/AA/VOL:1/83.....

Date: \_\_\_\_\_

## RESPONSIBILITY FOR FINANCIAL STATEMENT

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 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 31<sup>st</sup> December, 2021

Best Regard,

**CHAIRMAN**  
SIGNATURE: \_\_\_\_\_  
*[Signature]*

CHAIRMAN  
AJINGI LOCAL GOVT. COUNCIL  
KANO STATE

SIGNATURE:

*[Signature]*

TREASURER  
AJINGI LOCAL GOVT. COUNCIL  
KANO STATE





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF AJINGI LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## AJINGI LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,001,454,566.78	Local Govt Share of Statutory Allocation		1,065,219,015.06	1,169,976,564.44
814,139,107.16	Local Govt Share of VAT		767,307,998.14	495,862,598.19
681,229,942.78	Other Federally Allocated Revenue	<u>1</u>	70,300,716.94	171,550,662.05
60,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,400,000.00	Tax Revenue	<b>2</b>	-	-
95,820,450.00	Non Tax Revenue	<b>3</b>	2,439,348.47	3,717,500.62
8,050,000.00	Investment Income		1,598,765.00	674,705.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	<b>4</b>	-	-
10,000,000.00	Aids & Grants		5,000,000.00	-
342,000,000.00	Domestic Loans/Borrowings		115,471,178.60	84,253,765.80
1,000,000.00	Extraordinary Items		-	-
50,000.00	Prepayments/Arrears of Revenue		-	-
<b>4,015,144,066.72</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,027,337,022.21</b>	<b>1,926,035,796.10</b>
	<b>PAYMENTS:</b>			
1,146,908,735.27	Salaries & Wages	<b>5</b>	974,539,150.52	974,607,396.70
50,956,614.00	Social Benefits	<b>6</b>	24,488,636.23	40,909,090.92
743,250,867.00	Overhead Cost	<b>7</b>	314,011,629.28	298,946,458.62
113,345,198.00	Grants & Contributions		56,252,381.15	91,903,801.02
-	Subsidies General		-	-
-	Domestic Interest/Discount	<b>8</b>	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,054,461,414.27</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,379,143,217.58</b>	<b>1,448,884,879.35</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>648,193,804.63</b>	<b>477,150,916.75</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
259,500,000.00	Fixed Assets Purchased		82,593,831.93	-
430,000,000.00	Construction / Provision		125,194,754.04	212,787,086.13
285,000,000.00	Rehabilitation / Repairs		72,893,090.45	-
529,785,922.00	Preservation of the Environment	<b>9</b>	32,423,117.03	36,575,848.60
-	Other Capital Project		-	-
80,000,000.00	Liabilities / Equities		-	-
<b>1,584,285,922.00</b>	<b>Total Capital Expenditure = D</b>		<b>313,104,793.45</b>	<b>249,362,934.73</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>335,089,011.18</b>	<b>227,787,982.02</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
0.00	Capital Expenditure on Aids & Grant			
0.00	Repayment of Borrowings			
<b>0.00</b>	<b>Total Expenditure from Financing Activities = F</b>		<b>-</b>	<b>-</b>
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		359,304,551.28	239,759,857.93
	Increase/decrease in other Liability		9,670,761.92	-
	<b>Total Movement in other cash equivalent account = G</b>		<b>349,633,789.36</b>	<b>239,759,857.93</b>
0.00	<b>Total Expenditure from Financing Activities = F</b>		<b>349,633,789.36</b>	<b>239,759,857.93</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>(14,544,778.18)</b>	<b>(11,971,875.91)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>15,966,721.86</b>	<b>27,938,597.77</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>1,421,943.68</b>	<b>15,966,721.86</b>

**STATEMENT NO. 2****AJINGI LOCAL GOVERNMENT COUNCIL**

STATEMENT OF ASSETS &amp; LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		0.00	0.00
Main Account		790,167.94	7,102,054.57
Project Account		0.00	0.00
Revenue Account		628,864.69	8,861,370.49
Others		2,911.05	3,296.80
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>1,421,943.68</b>	<b>15,966,721.86</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,163,373.44	49,341,530.87
<b>Advances</b>			
<b>12</b>			
Retained Balance		2,761,759,665.42	2,356,276,956.71
Stabilization		630,433,770.01	630,433,770.01
Impersonal (Others)		0.00	0.00
Personal		0.00	0.00
<b>Total Non-Current Assets (C)</b>		<b>3,392,193,435.43</b>	<b>2,986,710,726.72</b>
<i>Balance of Liabilities Over Assets (D)</i>		0.00	0.00
<b>Total Assets (D= A+B+C+D)</b>		<b>3,396,778,752.55</b>	<b>3,052,018,979.45</b>
<b>LIABILITIES</b>			
<b>13</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		<b>0.00</b>	<b>0.00</b>
<b>DEPOSITS</b>			
Government		182,752,531.20	173,081,769.28
Others 1		9,502,307.41	9,502,307.41
Others 2		0.00	0.00
<b>Total Deposits (E)</b>		<b>192,254,838.61</b>	<b>182,584,076.69</b>
<i>Balance of Assets Over Liabilities (F)</i>		3,204,523,913.94	2,869,434,920.76
<b>Total Liabilities (G= D+E+F)</b>		<b>3,396,778,752.55</b>	<b>3,052,018,979.45</b>



## STATEMENT NO. 3

### AJINGI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplem entary Budget	Original Budget	Variance on Final Budget	
	<b>REVENUE:</b>							
1,169,976,564.44	Local Govt Share of Statutory Allocation	1	1,065,219,015.06	2,001,454,566.78		2,001,454,566.78	936,235,551.72	
495,862,598.19	Local Govt Share of VAT		767,307,998.14	814,139,107.16		814,139,107.16	46,831,109.02	
171,550,662.05	Other Federally Allocated Revenue		70,300,716.94	681,229,942.78		681,229,942.78	610,929,225.84	
0.00	10% State Allocation		0.00	60,000,000.00		60,000,000.00	60,000,000.00	
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00	
0.00	Tax Revenue		0.00	1,400,000.00		1,400,000.00	1,400,000.00	
3,717,500.62	Non Tax Revenue	2	2,439,348.47	95,820,450.00		95,820,450.00	93,381,101.53	
674,705.00	Investment Income		1,598,765.00	8,050,000.00		8,050,000.00	6,451,235.00	
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00	
0.00	Refund and Re-imburement		0.00	0.00	0.00	0.00	0.00	
0.00	Aids & Grants		5,000,000.00	10,000,000.00		10,000,000.00	5,000,000.00	
84,253,765.80	Domestic Loans/Borrowings		115,471,178.60	342,000,000.00		342,000,000.00	226,528,821.40	
0.00	Extraordinary Items		0.00	1,000,000.00		1,000,000.00	1,000,000.00	
0.00	Prepayments/Arrears of Revenue		0.00	50,000.00		50,000.00	50,000.00	
<b>1,926,035,796.10</b>	<b>Total Revenue (A)</b>			<b>2,027,337,022.21</b>	<b>4,015,144,066.72</b>		<b>4,015,144,066.72</b>	<b>1,987,807,044.51</b>
	<b>LESS EXPENDITURE:</b>							
974,607,396.70	Salaries & Wages	3	974,539,150.52	1,146,908,735.27		1,146,908,735.27	172,369,584.75	
40,909,090.92	Social Benefits	4	24,488,636.23	50,956,614.00		50,956,614.00	26,467,977.77	
298,946,458.62	Overhead Cost	5	314,011,629.28	743,250,867.00		743,250,867.00	429,239,237.72	
91,903,801.02	Grants & Contributions	6	56,252,381.15	113,345,198.00		113,345,198.00	57,092,816.85	
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00	
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0.00	0.00	-9,851,420.40	
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00	
<b>1,448,884,879.35</b>	<b>Total Expenditure (B)</b>		<b>1,379,143,217.58</b>	<b>2,054,461,414.27</b>	<b>0.00</b>	<b>2,054,461,414.27</b>	<b>675,318,196.69</b>	
<b>477,150,916.75</b>	<b>Operating Balance: (A - B)</b>		<b>648,193,804.63</b>	<b>1,960,682,652.45</b>		<b>1,960,682,652.45</b>	<b>1,312,488,847.82</b>	
<b>477,150,916.7500</b>	<b>Transfer to Capital Development Fund</b>		<b>648,193,804.63</b>					

## STATEMENT NO. 4

### AJINGI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		15,966,721.86				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		648,193,804.63				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>664,160,526.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
0.00	Fixed Assets Purchased		82,593,831.93	259,500,000.00	259,500,000.00		32%
212,787,086.13	Construction / Provision		125,194,754.04	430,000,000.00	430,000,000.00		29%
0.00	Rehabilitation / Repairs	7	72,893,090.45	285,000,000.00	285,000,000.00		26%
36,575,848.60	Preservation of the Environment		32,423,117.03	529,785,922.00	529,785,922.00		6%
0.00	Other Capital Project		0.00	0.00	0.00		#DIV/0!
0.00	Liabilities / Equities		-	80,000,000.00	80,000,000.00		0%
<b>249,362,934.73</b>	<b>Sub-total</b>		<b>313,104,793.45</b>	<b>1,584,285,922.00</b>	<b>1,584,285,922.00</b>	<b>0.00</b>	<b>20%</b>
	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
<b>249,362,934.73</b>	<b>Total Capital Expenditure for the year</b>		<b>313,104,793.45</b>	<b>1,584,285,922.00</b>	<b>1,584,285,922.00</b>	<b>-</b>	<b>20%</b>
							-
<b>-249,362,934.73</b>	<b>Closing Balance</b>		<b>351,055,733.04</b>	<b>-1,584,285,922.00</b>	<b>-1,584,285,922.00</b>	<b>0.00</b>	<b>-0.20</b>

**SCHEDULE OF INVESTMENTS**  
**AJINGI LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,163,373.44</b>





# **ALBASU LOCAL GOVERNMENT COUNCIL**



# ALBASU LOCAL GOVERNMENT KANO STATE

In case of reply please quote

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

Ref. No. ARLS/ADM/FIN/S/E/45/57

Date: 19-10-2023

## STATEMENT OF ACCOUNTING POLICY

The General 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





# 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/ADM/FIN/S/9/45/56 Date: 19-10-2023

## 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 provided 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 31<sup>st</sup> December, 2021.

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF ALBASU LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
KANO STATE

  
Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL

24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH

# STATEMENT NO. 1

## ALBASU LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,791,396,939.00	Local Govt Share of Statutory Allocation		1,094,899,238.44	1,198,363,477.52
977,652,474.13	Local Govt Share of VAT		790,638,472.91	511,294,645.00
263,890,771.85	Other Federally Allocated Revenue	1	72,006,409.57	176,017,950.01
80,000,000.00	10% State Allocation		-	-
0.00	Other Capital Receipts		-	-
680,000.00	Tax Revenue	2	24,000.00	15,000.00
83,545,000.00	Non Tax Revenue	3	331,459.73	62,650.00
7,250,000.00	Investment Income		4,093,260.00	61,450.00
0.00	Interest Earned		-	-
0.00	Refund and Re-imbursement	4	-	-
0.00	Aids & Grants		5,000,000.00	-
341,000,000.00	Domestic Loans/Borrowings		115,471,178.60	84,254,219.26
3,000,000.00	Extraordinary Items		-	5,000.00
500,000.00	Prepayments/Arrears of Revenue		-	-
<b>4,548,915,184.98</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,082,464,019.25</b>	<b>1,970,074,391.79</b>
	<b>PAYMENTS:</b>			
1,318,159,248.00	Salaries & Wages	5	1,195,582,887.37	1,186,506,176.11
56,473,218.00	Social Benefits	6	27,272,727.12	40,909,090.92
576,275,945.00	Overhead Cost	7	424,552,434.82	294,837,487.64
153,355,836.00	Grants & Contributions		150,836,043.19	72,390,090.65
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,104,264,247.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,808,095,512.90</b>	<b>1,637,160,977.41</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>274,368,506.35</b>	<b>332,913,414.38</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
242,800,000.00	Fixed Assets Purchased		26,933,000.00	19,000,000.00
1,111,000,000.00	Construction / Provision		52,561,529.75	160,374,470.62
415,000,000.00	Rehabilitation / Repairs		-	62,729,123.33
80,000,000.00	Preservation of the Environment	9	8,736,367.17	10,000,000.00
-	Other Capital Project		-	-
195,599,991.00	Liabilities / Equities		4,431,477.30	-
<b>2,044,399,991.00</b>	<b>Total Capital Expenditure = D</b>		<b>92,662,374.22</b>	<b>252,103,593.95</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>181,706,132.13</b>	<b>80,809,820.43</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		309,168,321.96	40,960,584.80
	Increase/decrease in other Liability		78,454,625.92	-
	<b>Total Movement in other cash equivalent account= G</b>		<b>230,713,696.04</b>	<b>40,960,584.80</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>230,713,696.04</b>	<b>40,960,584.80</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>(49,007,563.91)</b>	<b>39,849,235.63</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>65,168,242.30</b>	<b>25,319,006.67</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>16,160,678.39</b>	<b>65,168,242.30</b>

## STATEMENT NO. 2

### ALBASU LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		0.00	0.00
Main Account		15,721,315.13	41,964,210.37
Project Account		0.00	0.00
Revenue Account		414,918.91	11,129,017.52
Others		24,444.35	12,075,014.41
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>16,160,678.39</b>	<b>65,168,242.30</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,663,526.80	49,849,673.22
<b>Advances</b>			
Retained Balance	<b>12</b>	2,189,042,049.90	1,833,687,581.52
Stabilization		613,095,228.53	613,095,228.53
Impersonal (Others)		0.00	0.00
Personal		0.00	0.00
<b>Total Non-Current Assets (C)</b>		<b>2,802,137,278.43</b>	<b>2,446,782,810.05</b>
<i>Balance of Liabilities Over Assets (D)</i>		0.00	0.00
<b>Total Assets (D= A+B+C+D)</b>		<b>2,821,961,483.62</b>	<b>2,561,800,725.57</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		<b>0.00</b>	<b>0.00</b>
<b>DEPOSITS</b>			
Government		34,182,296.20	33,197,589.64
Others 1		77,469,919.36	0.00
Others 2		0.00	0.00
<b>Total Deposits (E)</b>		<b>111,652,215.56</b>	<b>33,197,589.64</b>
<i>Balance of Assets Over Liabilities (F)</i>		2,710,309,268.06	2,528,603,135.93
<b>Total Liabilities (G= D+E+F)</b>		<b>2,821,961,483.62</b>	<b>2,561,800,725.57</b>



### STATEMENT NO. 3

#### ALBASU LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,198,363,477.52	Local Govt Share of Statutory Allocation	1	1,094,899,238.44	2,791,396,939.00		2,791,396,939.00	1,696,497,700.56
511,294,645.00	Local Govt Share of VAT		790,638,472.91	977,652,474.13		977,652,474.13	187,014,001.22
176,017,950.01	Other Federally Allocated Revenue		72,006,409.57	263,890,771.85		263,890,771.85	191,884,362.28
0.00	10% State Allocation		0.00	80,000,000.00		80,000,000.00	80,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
15,000.00	Tax Revenue	2	24,000.00	680,000.00		680,000.00	656,000.00
62,650.00	Non Tax Revenue		331,459.73	83,545,000.00		83,545,000.00	83,213,540.27
61,450.00	Investment Income		4,093,260.00	7,250,000.00		7,250,000.00	3,156,740.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re- imbursement		0.00	0.00		0.00	0.00
0.00	Aids & Grants		5,000,000.00	0.00		0.00	-5,000,000.00
84,254,219.26	Domestic Loans/Borrowings		115,471,178.60	341,000,000.00		341,000,000.00	225,528,821.40
5,000.00	Extraordinary Items		0.00	3,000,000.00		3,000,000.00	3,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	500,000.00		500,000.00	500,000.00
<b>1,970,074,391.79</b>	<b>Total Revenue (A)</b>			<b>2,082,464,019.25</b>	<b>4,548,915,184.98</b>	<b>0.00</b>	<b>4,548,915,184.98</b>
	<b>LESS EXPENDITURE:</b>						
1,186,506,176.11	Salaries & Wages	3	1,195,582,887.37	1,318,159,248.00		1,318,159,248.00	122,576,360.63
40,909,090.92	Social Benefits	4	27,272,727.12	56,473,218.00		56,473,218.00	29,200,490.88
294,837,487.64	Overhead Cost	5	424,552,434.82	576,275,945.00		576,275,945.00	151,723,510.18
72,390,090.65	Grants & Contributions	6	150,836,043.19	153,355,836.00		153,355,836.00	2,519,792.81
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>1,637,160,977.41</b>	<b>Total Expenditure (B)</b>		<b>1,808,095,512.90</b>	<b>2,104,264,247.00</b>	<b>0.00</b>	<b>2,104,264,247.00</b>	<b>296,168,734.10</b>
<b>332,913,414.38</b>	<b>Operating Balance: (A- B)</b>		<b>274,368,506.35</b>	<b>2,444,650,937.98</b>	<b>0.00</b>	<b>2,444,650,937.98</b>	<b>2,170,282,431.63</b>
332,913,414.38	Transfer to Capital Development Fund		274,368,506.35				

## STATEMENT NO. 4

### ALBASU LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplem entary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		65,168,242.30				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		274,368,506.35				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>339,536,748.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
19,000,000.00	Fixed Assets Purchased		26,933,000.00	242,800,000.00	242,800,000.00		11%
160,374,470.62	Construction / Provision		52,561,529.75	1,111,000,000.00	1,111,000,000.00		5%
62,729,123.33	Rehabilitation / Repairs	<b>7</b>	0.00	415,000,000.00	415,000,000.00		0%
10,000,000.00	Preservation of the Environment		8,736,367.17	80,000,000.00	80,000,000.00		11%
0.00	Other Capital Project		0.00	0.00	0.00		#DIV/0!
0.00	Liabilities / Equities		4,431,477.30	195,599,991.00	195,599,991.00		2%
<b>252,103,593.95</b>	<b>Sub-total</b>		<b>92,662,374.22</b>	<b>2,044,399,991.00</b>	<b>2,044,399,991.00</b>	<b>0.00</b>	<b>5%</b>
							-
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
<b>252,103,593.95</b>	<b>Total Capital Expenditure for the year</b>		<b>92,662,374.22</b>	<b>2,044,399,991.00</b>	<b>2,044,399,991.00</b>	<b>0.00</b>	<b>5%</b>
							-
<b>-252,103,593.95</b>	<b>Closing Balance</b>		<b>246,874,374.43</b>	<b>-2,044,399,991.00</b>	<b>-2,044,399,991.00</b>	<b>0.00</b>	<b>-0.05</b>

**SCHEDULE OF INVESTMENTS**  
**ALBASU LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
6	NIGER DELTA POWER HOLDING	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,663,526.80</b>



# **BAGWAI LOCAL GOVERNMENT COUNCIL**



# BAGWAI LOCAL GOVERNMENT

In case of reply, please quote

Ref No:.....

BGLG/TRE/FIN/28/V.1/09

P.M.B. 3021  
KANO STATE

17<sup>th</sup> Oct., 2023  
Date.....

Our Ref:.....

Your Ref:.....

Dept:.....

## 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 GPF5 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

In case of reply, please quote

Ref No:.....

BGLG/TRE/FIN/28/V.1/010

P.M.B. 3021  
KANO STATE

Date 17<sup>th</sup> Oct., 2023

Our Ref:.....

Your Ref:.....

Dept:.....

## 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

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF BAGWAI LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
KANO STATE

  
Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL

24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH

# STATEMENT NO. 1

## BAGWAI LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,550,720,585.00	Local Govt Share of Statutory Allocation		984,391,815.63	1,092,671,395.32
640,302,396.00	Local Govt Share of VAT		750,861,878.01	484,238,166.24
637,454,745.00	Other Federally Allocated Revenue	1	65,655,659.12	162,236,983.41
90,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,800,000.00	Tax Revenue	2	-	175,000.00
86,127,106.00	Non Tax Revenue	3	4,110,881.78	4,952,681.75
8,380,000.00	Investment Income		537,600.00	677,750.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
13,700,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		107,483,322.78	91,058,298.53
1,000,000.00	Extraordinary Items		58,000.00	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,371,484,832.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,913,099,157.32</b>	<b>1,836,010,275.25</b>
	<b>PAYMENTS:</b>			
1,345,190,905.00	Salaries & Wages	5	1,000,596,903.76	470,464,080.29
99,195,564.00	Social Benefits	6	55,545,454.36	44,318,181.83
638,500,912.00	Overhead Cost	7	334,083,188.55	339,744,799.91
129,000,000.00	Grants & Contributions		101,732,102.78	655,450,016.65
-	Subsidies General		-	-
59,080,908.00	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,270,968,289.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,501,809,069.85</b>	<b>1,552,495,210.77</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>411,290,087.47</b>	<b>283,515,064.48</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
453,251,519.00	Fixed Assets Purchased		193,924,733.41	71,709,592.52
800,782,593.00	Construction / Provision		104,255,413.14	225,356,259.13
478,986,964.00	Rehabilitation / Repairs		87,760,584.55	107,028,117.98
26,000,000.00	Preservation of the Environment	9	457,950.00	-
30,040,000.00	Other Capital Project		-	-
45,000,000.00	Liabilities / Equities		11,816,949.84	-
<b>1,834,061,076.00</b>	<b>Total Capital Expenditure = D</b>		<b>398,215,630.94</b>	<b>404,093,969.63</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>13,074,456.53</b>	<b>(120,578,905.15)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		53,748,024.67	-148968130.5
	Increase/decrease in other Liability		12,806,731.40	
	<b>Total Movement in other cash equivalent account = G</b>		<b>40,941,293.27</b>	<b>(148,968,130.53)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>40,941,293.27</b>	<b>(148,968,130.53)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>(27,866,836.74)</b>	<b>28,389,225.38</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>48,970,601.09</b>	<b>20,581,375.71</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>21,103,764.35</b>	<b>48,970,601.09</b>

## STATEMENT NO. 2

### BAGWAI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		0.00	0.00
Main Account		21,098,775.28	14,634,787.74
Project Account		0.00	0.00
Revenue Account		4,675.01	476.39
Others		314.06	34,335,336.96
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>21,103,764.35</b>	<b>48,970,601.09</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,831.74	48,445,149.24
<b>Advances</b>	<b>12</b>		
Retained Balance		991,317,406.51	892,786,064.34
Stabilization		566,378,920.99	566,378,920.99
Impersonal (Others)		0.00	0.00
Personal		0.00	0.00
<b>Total Non-Current Assets (C)</b>		<b>1,557,696,327.50</b>	<b>1,459,164,985.33</b>
<i>Balance of Liabilities Over Assets (D)</i>		0.00	0.00
<b>Total Assets (D= A+B+C+D)</b>		<b>1,582,461,923.59</b>	<b>1,556,580,735.66</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		<b>0.00</b>	<b>0.00</b>
<b>DEPOSITS</b>			
Government		88,880,264.60	76,073,533.20
Others 1		47,216,788.75	47,216,788.75
Others 2		0.00	0.00
<b>Total Deposits (E)</b>		<b>136,097,053.35</b>	<b>123,290,321.95</b>
<i>Balance of Assets Over Liabilities (F)</i>		1,446,364,870.24	1,433,290,413.71
<b>Total Liabilities (G= D+E+F)</b>		<b>1,582,461,923.59</b>	<b>1,556,580,735.66</b>



## STATEMENT NO. 3

### BAGWAI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,092,671,395.32	Local Govt Share of Statutory Allocation	1	984,391,815.63	2,550,720,585.00		2,550,720,585.00	1,566,328,769.37
484,238,166.24	Local Govt Share of VAT		750,861,878.01	640,302,396.00		640,302,396.00	-110,559,482.01
162,236,983.41	Other Federally Allocated Revenue		65,655,659.12	637,454,745.00		637,454,745.00	571,799,085.88
0.00	10% State Allocation		0.00	90,000,000.00		90,000,000.00	90,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
175,000.00	Tax Revenue	2	0.00	1,800,000.00		1,800,000.00	1,800,000.00
4,952,681.75	Non Tax Revenue		4,110,881.78	86,127,106.00		86,127,106.00	82,016,224.22
677,750.00	Investment Income		537,600.00	8,380,000.00		8,380,000.00	7,842,400.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imbursment		0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	13,700,000.00		13,700,000.00	13,700,000.00
91,058,298.53	Domestic Loans/Borrowings		107,483,322.78	342,000,000.00		342,000,000.00	234,516,677.22
0.00	Extraordinary Items		58,000.00	1,000,000.00		1,000,000.00	942,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>1,836,010,275.25</b>	<b>Total Revenue (A)</b>			<b>1,913,099,157.32</b>	<b>4,371,484,832.00</b>	<b>0.00</b>	<b>4,371,484,832.00</b>
	<b>LESS EXPENDITURE:</b>						
470,464,080.29	Salaries & Wages	3	1,000,596,903.76	1,345,190,905.00	0.00	1,345,190,905.00	344,594,001.24
44,318,181.83	Social Benefits	4	55,545,454.36	99,195,564.00	0.00	99,195,564.00	43,650,109.64
339,744,799.91	Overhead Cost	5	334,083,188.55	638,500,912.00	0.00	638,500,912.00	304,417,723.45
655,450,016.65	Grants & Contributions	6	101,732,102.78	188,080,908.00	0.00	188,080,908.00	86,348,805.22
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>1,552,495,210.77</b>	<b>Total Expenditure (B)</b>		<b>1,501,809,069.85</b>	<b>2,270,968,289.00</b>	<b>0.00</b>	<b>2,270,968,289.00</b>	<b>769,159,219.15</b>
<b>283,515,064.48</b>	<b>Operating Balance: (A - B)</b>		<b>411,290,087.47</b>	<b>2,100,516,543.00</b>	<b>0.00</b>	<b>2,100,516,543.00</b>	<b>1,689,226,455.53</b>
<b>283,515,064.48</b>	Transfer to Capital Development Fund		<b>411,290,087.47</b>				

## STATEMENT NO. 4

### BAGWAI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supple mentary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		48,970,601.09				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		411,290,087.47				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%
0.00	<b>Total Revenue</b>		460,260,688.56	0.00	0.00	0.00	0%
							-
	<b>Less: Capital Expenditure</b>						-
71,709,592.52	Fixed Assets Purchased	7	193,924,733.41	453,251,519.00	453,251,519.00	0.00	43%
225,356,259.13	Construction / Provision		104,255,413.14	800,782,593.00	800,782,593.00	0.00	13%
107,028,117.98	Rehabilitation / Repairs		87,760,584.55	478,986,964.00	478,986,964.00	0.00	18%
0.00	Preservation of the Environment		457,950.00	26,000,000.00	26,000,000.00	0.00	2%
0.00	Other Capital Project		0.00	30,040,000.00	30,040,000.00	0.00	0%
0.00	Liabilities / Equities		11,816,949.84	45,000,000.00	45,000,000.00	0.00	26%
404,093,969.63	<b>Sub-total</b>			398,215,630.94	1,834,061,076.00	1,834,061,076.00	0.00
							-
0.00	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	<b>Sub-total</b>		0.00	0.00	0.00	0.00	0%
							-
404,093,969.63	<b>Total Capital Expenditure for the year</b>		398,215,630.94	1,834,061,076.00	1,834,061,076.00	0.00	22%
							-
-404,093,969.63	Closing Balance		62,045,057.62	-1,834,061,076.00	-1,834,061,076.00	0.00	-0.22

**SCHEDULE OF INVESTMENTS**  
**BAGWAI LOCAL GOVERNMENT COUNCIL**  
FOR THE YEAR ENDED 31ST DECEMBER, 2021

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
6	NIGER DELTA POWER HOLDING	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,661,831.74</b>



# **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 17/10/23.

## **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

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 17/10/2023

## **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, 2021*

*Best Regard,*

SIGNATURE:

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/20221**

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF BEBEJI LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## BEBEJI LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,042,395,630.00	Local Govt Share of Statutory Allocation		1,081,342,428.27	1,185,397,402.91
805,719,446.00	Local Govt Share of VAT		788,753,505.74	509,908,850.23
110,768,938.00	Other Federally Allocated Revenue	1	71,227,313.28	174,508,707.23
48,300,000.00	10% State Allocation		-	-
60,058,829.00	Other Capital Receipts		-	-
5,000,000.00	Tax Revenue	2	861,000.00	1,000,000.00
23,961,000.00	Non Tax Revenue	3	3,680,700.00	2,705,658.32
1,260,000.00	Investment Income		2,002,000.00	473,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
510,500.00	Aids & Grants		5,000,000.00	-
341,000,000.00	Domestic Loans/Borrowings		115,471,178.60	104,253,765.80
100,000.00	Extraordinary Items		-	-
100,000.00	Prepayments/Arrears of Revenue		-	-
<b>3,439,174,343.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,068,338,125.89</b>	<b>1,978,247,384.49</b>
	<b>PAYMENTS:</b>			
860,432,229.00	Salaries & Wages	5	1,020,502,782.22	1,044,773,278.32
87,391,943.00	Social Benefits	6	35,476,826.03	58,454,886.38
571,379,396.00	Overhead Cost	7	449,354,015.47	405,832,414.79
128,500,044.00	Grants & Contributions		126,441,198.70	94,373,370.08
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>1,647,703,612.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,641,626,242.82</b>	<b>1,645,952,081.66</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>426,711,883.07</b>	<b>332,295,302.83</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
71,000,000.00	Fixed Assets Purchased		21,800,000.00	
475,000,000.00	Construction / Provision		48,820,954.66	109,453,311.95
361,500,000.00	Rehabilitation / Repairs		36,623,434.35	-
50,000,000.00	Preservation of the Environment	9	2,000,000.00	-
-	Other Capital Project		-	
144,000,000.00	Liabilities / Equities		1,510,000.00	
<b>1,101,500,000.00</b>	<b>Total Capital Expenditure = D</b>		<b>110,754,389.01</b>	<b>109,453,311.95</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>315,957,494.06</b>	<b>222,841,990.88</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		331,038,040.32	220,052,270.51
	Increase/decrease in other Liability		(11,133,000.00)	(139,469.70)
	<b>Total Movement in other cash equivalent account =G</b>		<b>342,171,040.32</b>	<b>220,191,740.21</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>342,171,040.32</b>	<b>220,191,740.21</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>(26,213,546.26)</b>	<b>2,650,250.67</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>27,301,748.27</b>	<b>24,651,497.60</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>1,088,202.01</b>	<b>27,301,748.27</b>

## STATEMENT NO. 2

### BEBEJI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		188,273.00	
Main Account		838,047.66	25,347,212.96
Project Account		-	
Revenue Account		28,864.00	1,954,535.31
Others		33,017.35	
<b>Total current Assets (A)</b>	<b>10</b>	<b>1,088,202.01</b>	<b>27,301,748.27</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,663,526.80	48,447,129.33
<b>Advances</b>	<b>12</b>		
Retained Balance		2,569,337,786.67	2,193,516,143.82
Stabilization		607,953,303.57	607,953,303.57
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>3,177,291,090.24</b>	<b>2,801,469,447.39</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	(3,152,727,741.00)
<b>Total Assets (D= A+B+C+D)</b>		<b>3,182,042,819.05</b>	<b>(275,509,416.01)</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		9,428,029.34	9,428,029.34
Others 1		19,887,048.71	31,020,048.71
Others 2		-	-
<b>Total Deposits (E)</b>		<b>29,315,078.05</b>	<b>40,448,078.05</b>
<i>Balance of Assets Over Liabilities (F)</i>		3,152,727,741.00	2,836,770,246.94
<b>Total Liabilities (G= D+E+F)</b>		<b>3,182,042,819.05</b>	<b>2,877,218,324.99</b>



## STATEMENT NO. 3

### BEBEJI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Suppleme ntary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,185,397,402.91	Local Govt Share of Statutory Allocation	1	1,081,342,428.27	2,042,395,630.00	0.00	2,042,395,630.00	961,053,201.73
509,908,850.23	Local Govt Share of VAT		788,753,505.74	805,719,446.00	0.00	805,719,446.00	16,965,940.26
174,508,707.23	Other Federally Allocated Revenue		71,227,313.28	110,768,938.00	0.00	110,768,938.00	39,541,624.72
0.00	10% State Allocation		0.00	48,300,000.00	0.00	48,300,000.00	48,300,000.00
0.00	Other Capital Receipts		0.00	60,058,829.00	0.00	60,058,829.00	60,058,829.00
1,000,000.00	Tax Revenue	2	861,000.00	5,000,000.00	0.00	5,000,000.00	4,139,000.00
2,705,658.32	Non Tax Revenue		3,680,700.00	23,961,000.00	0.00	23,961,000.00	20,280,300.00
473,000.00	Investment Income		2,002,000.00	1,260,000.00	0.00	1,260,000.00	-742,000.00
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
0.00	Aids & Grants		5,000,000.00	510,500.00	0.00	510,500.00	-4,489,500.00
104,253,765.80	Domestic Loans/Borrowings		115,471,178.60	341,000,000.00	0.00	341,000,000.00	225,528,821.40
0.00	Extraordinary Items		0.00	100,000.00	0.00	100,000.00	100,000.00
0.00	Prepayments/Arrears of Revenue		0.00	100,000.00	0.00	100,000.00	100,000.00
<b>1,978,247,384.49</b>	<b>Total Revenue (A)</b>			<b>2,068,338,125.89</b>	<b>3,439,174,343.00</b>	<b>0.00</b>	<b>3,439,174,343.00</b>
	<b>LESS EXPENDITURE:</b>						
1,044,773,278.32	Salaries & Wages	3	1,020,502,782.22	860,432,229.00		860,432,229.00	-160,070,553.22
58,454,886.38	Social Benefits	4	35,476,826.03	87,391,943.00		87,391,943.00	51,915,116.97
405,832,414.79	Overhead Cost	5	449,354,015.47	571,379,396.00		571,379,396.00	122,025,380.53
94,373,370.08	Grants & Contributions	6	126,441,198.70	128,500,044.00		128,500,044.00	2,058,845.30
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,645,952,081.66</b>	<b>Total Expenditure (B)</b>		<b>1,641,626,242.82</b>	<b>1,647,703,612.00</b>	<b>-</b>	<b>1,647,703,612.00</b>	<b>6,077,369.18</b>
<b>332,295,302.83</b>	<b>Operating Balance: (A - B)</b>		<b>426,711,883.07</b>	<b>1,791,470,731.00</b>	<b>-</b>	<b>1,791,470,731.00</b>	<b>1,364,758,847.93</b>
<b>332,295,302.83</b>	Transfer to Capital Development Fund		<b>426,711,883.07</b>				

## STATEMENT NO. 4

### BEBEJI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Suppleme ntary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		27,301,748.27				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		426,711,883.07				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>454,013,631.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
0.00	Fixed Assets Purchased		21,800,000.00	71,000,000.00	71,000,000.00	0.00	31%
109,453,311.95	Construction / Provision		48,820,954.66	475,000,000.00	475,000,000.00	0.00	10%
0.00	Rehabilitation / Repairs	<b>7</b>	36,623,434.35	361,500,000.00	361,500,000.00	0.00	10%
0.00	Preservation of the Environment		2,000,000.00	50,000,000.00	50,000,000.00	0.00	4%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		1,510,000.00	144,000,000.00	144,000,000.00	0.00	1%
<b>109,453,311.95</b>	<b>Sub-total</b>		<b>110,754,389.01</b>	<b>1,101,500,000.00</b>	<b>1,101,500,000.00</b>	<b>0.00</b>	<b>10%</b>
	Capital Expenditure from Aids & Grants		0.00	0.00	0.00	0.00	0%
(139,469.70)	Repayment of Borrowings/Sure-P		0.00	0.00	0.00	0.00	0%
<b>(139,469.70)</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>109,313,842.25</b>	<b>Total Capital Expenditure for the year</b>		<b>110,754,389.01</b>	<b>1,101,500,000.00</b>	<b>1,101,500,000.00</b>	<b>0.00</b>	<b>10%</b>
<b>-109,313,842.25</b>	<b>Closing Balance</b>		<b>343,259,242.33</b>	<b>-1,101,500,000.00</b>	<b>-1,101,500,000.00</b>	<b>0.00</b>	<b>-0.10</b>

**SCHEDULE OF INVESTMENTS**  
**BEBEJI LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,663,526.80</b>



# **BICHI LOCAL GOVERNMENT COUNCIL**



# **BICHI LOCAL GOVERNMENT COUNCIL KANO STATE**

**OFFICE OF THE CHAIRMAN**

TEL: 064-231040, 231042,  
231152

**IN CASE OF REPLY PLEASE  
QUOTE REFERENCE  
NO.....**

P.M.B 3021  
KANO-NIGERIA

DATE:.....

17<sup>th</sup> October, 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 requirements.

Best Regard,

*SIGNATURE*

\_\_\_\_\_  
**CHAIRMAN  
BICHI LOCAL GOVT.COUNCIL  
KANO STATE**

*SIGNATURE*

\_\_\_\_\_  
**TREASURER  
BICHI LOCAL GOVT.COUNCIL  
KANO STATE**

UNITY, FAITH, PEACE & PROGRESS





# **BICHI LOCAL GOVERNMENT COUNCIL**

## **KANO STATE**

**OFFICE OF THE CHAIRMAN**

TEL: 064-231040, 231042,  
231152

**IN CASE OF REPLY PLEASE  
QUOTE REFERENCE  
NO.....**

P.M.B 3021  
KANO-NIGERIA

DATE:.....

17<sup>th</sup> October, 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 as at the year ended 31<sup>st</sup> December, 2021

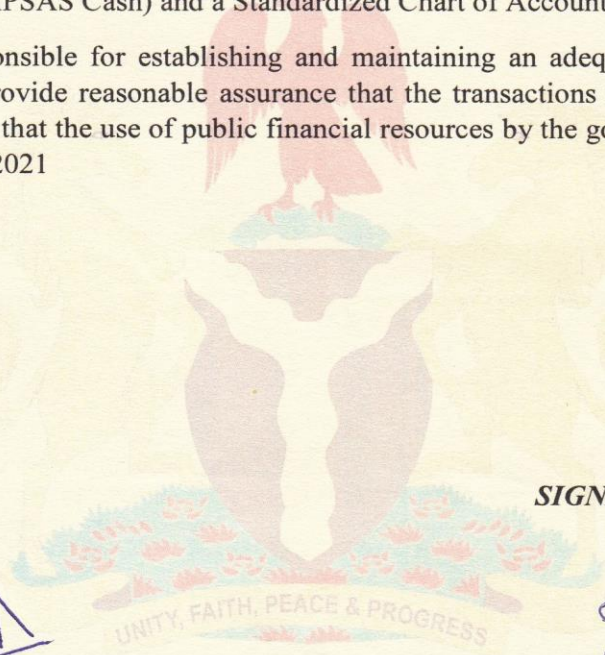
Best Regard,

**SIGNATURE**

**CHAIRMAN**  
**BICHI LOCAL GOVT.COUNCIL**  
**KANO STATE**

**SIGNATURE**

**TREASURER**  
**BICHI LOCAL GOVT.COUNCIL**  
**KANO STATE**







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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF BICHI LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
KANO STATE

  
Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL

24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH

**STATEMENT NO. 1**  
**BICHI LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,248,254,245.00	Local Govt Share of Statutory Allocation		1,344,136,921.63	1,436,740,674.61
990,741,646.00	Local Govt Share of VAT		917,292,535.11	596,167,919.20
-	Other Federally Allocated Revenue	<b>1</b>	86,329,848.47	209,336,849.92
70,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,500,000.00	Tax Revenue	<b>2</b>	2,040,000.00	870,000.00
57,047,837.00	Non Tax Revenue	<b>3</b>	4,197,800.68	3,755,938.11
3,080,000.00	Investment Income		4,823,535.00	1,854,880.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	<b>4</b>	-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		115,471,178.68	112,694,301.93
5,000,000.00	Extraordinary Items		-	-
250,000.00	Prepayments/Arrears of Revenue		-	-
<b>4,717,873,728.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,474,291,819.57</b>	<b>2,361,420,563.77</b>
	<b>PAYMENTS:</b>			
1,902,430,370.00	Salaries & Wages	<b>5</b>	1,365,812,909.67	1,525,074,545.42
110,951,735.00	Social Benefits	<b>6</b>	7,954,547.46	44,318,181.83
522,030,000.00	Overhead Cost	<b>7</b>	437,890,386.09	337,951,740.95
104,214,691.00	Grants & Contributions		101,337,188.69	103,995,599.21
-	Subsidies General		-	-
48,950,000.00	Domestic Interest/Discount	<b>8</b>	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,688,576,796.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,922,846,452.31</b>	<b>2,053,858,199.50</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>551,445,367.26</b>	<b>307,562,364.27</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
204,200,000.00	Fixed Assets Purchased		78,899,365.00	10,526,000.00
1,067,191,424.00	Construction / Provision		233,952,413.73	185,424,360.76
580,350,440.00	Rehabilitation / Repairs		8,615,675.85	151,507,165.11
40,000,000.00	Preservation of the Environment	<b>9</b>	-	8,195,454.48
50,000,000.00	Other Capital Project		4,815,170.00	-
428,000,000.00	Liabilities / Equities		18,147,056.82	-
<b>2,369,741,864.00</b>	<b>Total Capital Expenditure = D</b>		<b>344,429,681.40</b>	<b>355,652,980.35</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>207,015,685.86</b>	<b>(48,090,616.08)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		217,596,406.86	(60,164,335.60)
	Increase/decrease in other Liability		6,053,395.44	
	<b>Total Movement in other cash equivalent account = G</b>		<b>211,543,011.42</b>	<b>(60,164,335.60)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>211,543,011.42</b>	<b>(60,164,335.60)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>(4,527,325.56)</b>	<b>12,073,719.52</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2020 = H</b>		<b>26,561,251.16</b>	<b>14,487,531.64</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2020 = (G+H)</b>		<b>22,033,925.60</b>	<b>26,561,251.16</b>

## STATEMENT NO. 2

### BICHI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		0.00	0.00
Main Account		21,913,098.36	25,965,185.85
Project Account		0.00	0.00
Revenue Account		102,688.49	577,926.56
Others		18,138.75	18,138.75
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>22,033,925.60</b>	<b>26,561,251.16</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,671,234.66	41,556,807.35
<b>Advances</b>			
Retained Balance	<b>12</b>	487,767,767.19	232,285,787.64
Stabilization		646,096,896.66	646,096,896.66
Impersonal (Others)		0.00	0.00
Personal		0.00	0.00
<b>Total Non-Current Assets (C)</b>		<b>1,133,864,663.85</b>	<b>878,382,684.30</b>
<i>Balance of Liabilities Over Assets (D)</i>		0.00	0.00
<b>Total Assets (D= A+B+C+D)</b>		<b>1,159,569,824.11</b>	<b>946,500,742.81</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		0.00	0.00
<b>DEPOSITS</b>			
Government		97,977,148.25	94,079,261.85
Others 1		51,319,997.02	49,164,487.98
Others 2		0.00	0.00
<b>Total Deposits (E)</b>		<b>149,297,145.27</b>	<b>143,243,749.83</b>
<i>Balance of Assets Over Liabilities (F)</i>		1,010,272,678.84	803,256,992.98
<b>Total Liabilities (G= D+E+F)</b>		<b>1,159,569,824.11</b>	<b>946,500,742.81</b>



## STATEMENT NO. 3

### BICHI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,436,740,674.61	Local Govt Share of Statutory Allocation		1,344,136,921.63	3,248,254,245.00		3,248,254,245.00	1,904,117,323.37
596,167,919.20	Local Govt Share of VAT		917,292,535.11	990,741,646.00		990,741,646.00	73,449,110.89
209,336,849.92	Other Federally Allocated Revenue	1	86,329,848.47	0.00		0.00	-86,329,848.47
0.00	10% State Allocation		0.00	70,000,000.00		70,000,000.00	70,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
870,000.00	Tax Revenue		2,040,000.00	1,500,000.00		1,500,000.00	-540,000.00
3,755,938.11	Non Tax Revenue		4,197,800.68	57,047,837.00		57,047,837.00	52,850,036.32
1,854,880.00	Investment Income		4,823,535.00	3,080,000.00		3,080,000.00	-1,743,535.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re- imbursement	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
112,694,301.93	Domestic Loans/Borrowings		115,471,178.68	342,000,000.00		342,000,000.00	226,528,821.32
0.00	Extraordinary Items		0.00	5,000,000.00		5,000,000.00	5,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	250,000.00		250,000.00	250,000.00
<b>2,361,420,563.77</b>	<b>Total Revenue (A)</b>		<b>2,474,291,819.57</b>	<b>4,717,873,728.00</b>	<b>0.00</b>	<b>4,717,873,728.00</b>	<b>2,243,581,908.43</b>
	<b>LESS EXPENDITURE:</b>						
1,525,074,545.42	Salaries & Wages	3	1,365,812,909.67	1,902,430,370.00		1,902,430,370.00	536,617,460.33
44,318,181.83	Social Benefits	4	7,954,547.46	110,951,735.00		110,951,735.00	102,997,187.54
337,951,740.95	Overhead Cost	5	437,890,386.09	522,030,000.00		522,030,000.00	84,139,613.91
103,995,599.21	Grants & Contributions		101,337,188.69	153,164,691.00		153,164,691.00	51,827,502.31
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.09	Domestic Interest/Discount	6	9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>2,053,858,199.50</b>	<b>Total Expenditure (B)</b>		<b>1,922,846,452.31</b>	<b>2,688,576,796.00</b>	<b>0.00</b>	<b>2,688,576,796.00</b>	<b>765,730,343.69</b>
<b>307,562,364.27</b>	<b>Operating Balance: (A- B)</b>		<b>551,445,367.26</b>	<b>2,029,296,932.00</b>	<b>0.00</b>	<b>2,029,296,932.00</b>	<b>1,477,851,564.74</b>
<b>307,562,364.27</b>	Transfer to Capital Development Fund		<b>551,445,367.26</b>				

## STATEMENT NO. 4

### BICHI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplement ary Budget 2021	Performanc e on Budget (%)
	Opening Balance 1/1/2021		26,561,251.16				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		551,445,367.26				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>578,006,618.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
10,526,000.00	Fixed Assets Purchased	<b>7</b>	78,899,365.00	204,200,000.00	204,200,000.00		39%
185,424,360.76	Construction / Provision		233,952,413.73	1,067,191,424.00	1,067,191,424.00		22%
151,507,165.11	Rehabilitation / Repairs		8,615,675.85	580,350,440.00	580,350,440.00		1%
8,195,454.48	Preservation of the Environment		0.00	40,000,000.00	40,000,000.00		0%
0.00	Other Capital Project		4,815,170.00	50,000,000.00	50,000,000.00		10%
0.00	Liabilities / Equities		18,147,056.82	428,000,000.00	428,000,000.00		4%
<b>355,652,980.35</b>	<b>Sub-total</b>			<b>344,429,681.40</b>	<b>2,369,741,864.00</b>	<b>2,369,741,864.00</b>	<b>0.00</b>
							-
	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
<b>355,652,980.35</b>	<b>Total Capital Expenditure for the year</b>		<b>344,429,681.40</b>	<b>2,369,741,864.00</b>	<b>2,369,741,864.00</b>	<b>-</b>	<b>15%</b>
							-
<b>-355,652,980.35</b>	<b>Closing Balance</b>		<b>233,576,937.02</b>	<b>2,369,741,864.00</b>	<b>2,369,741,864.00</b>	<b>0.00</b>	<b>-0.15</b>

**SCHEDULE OF INVESTMENTS**  
**BICHI LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,671,234.66</b>



# **BUNKURE LOCAL GOVERNMENT COUNCIL**



# BUNKURE LOCAL GOVERNMENT

## KANO STATE

Telegrams  
**LOCGCGMALAM**

No. ....

Incase of reply please quote reference  
**BNKLG/ADM/TRE/18/V.I**  
No. ....

*P.M.B. 3021*  
*KANO - NIGERIA.*

Date: 16<sup>th</sup> October, 2023

### STATEMENT OF ACCOUNTING POLICY

The General 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

Telegrams  
**LOCGCGMALAM**

☎:.....

Incase of reply please quote reference  
**BNKLG/ADM/TRE/18/V.I**  
No.....

*P.M.B. 3021*  
*KANO - NIGERIA.*

Date: 16<sup>th</sup> October, 2023

### RESPONSIBILITY FOR FINANCIAL STATEMENT

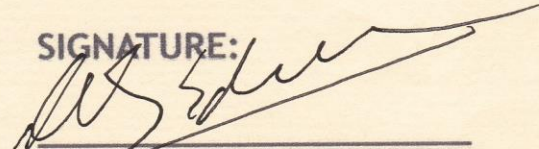
These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose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

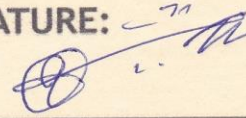
To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31<sup>st</sup> December, 2021.

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF BUNKURE LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## BUNKURE LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,562,780,972.09	Local Govt Share of Statutory Allocation		1,038,747,314.20	1,144,658,363.04
696,544,826.24	Local Govt Share of VAT		762,579,556.53	492,480,180.88
197,267,768.90	Other Federally Allocated Revenue	1	68,779,414.95	168,540,181.99
50,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
12,000,000.00	Tax Revenue	2	229,500.00	200,000.00
59,035,858.03	Non Tax Revenue	3	5,353,540.00	635,598.60
890,000.00	Investment Income		572,550.00	910,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		115,471,178.60	88,739,652.60
245,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>3,930,764,425.26</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,991,733,054.28</b>	<b>1,896,163,977.11</b>
	<b>PAYMENTS:</b>			
1,235,089,090.22	Salaries & Wages	5	1,133,318,569.53	1,147,714,845.08
46,000,000.00	Social Benefits	6	29,545,454.46	50,079,090.00
549,431,989.63	Overhead Cost	7	432,109,770.27	252,320,787.85
150,000,000.00	Grants & Contributions		124,646,619.41	83,635,498.05
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	47,004,018.89
-	Transfer to other Fund		-	-
<b>1,980,521,079.85</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,729,471,834.07</b>	<b>1,580,754,239.87</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>262,261,220.21</b>	<b>315,409,737.24</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
331,700,000.00	Fixed Assets Purchased		19,261,129.44	-
915,000,000.00	Construction / Provision		44,121,310.81	203,010,314.96
570,500,000.00	Rehabilitation / Repairs		11,118,664.90	86,974,696.35
20,000,000.00	Preservation of the Environment	9	-	5,000,000.00
27,000,000.00	Other Capital Project		3,774,431.82	-
230,741,252.02	Liabilities / Equities		6,884,101.00	-
<b>2,094,941,252.02</b>	<b>Total Capital Expenditure = D</b>		<b>85,159,637.97</b>	<b>294,985,011.31</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>177,101,582.24</b>	<b>20,424,725.93</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		162,617,968.59	23,011,745.41
	Increase/decrease in other Liability		(1,890,000.00)	
	<b>Total Movement in other cash equivalent account = G</b>		<b>164,507,968.59</b>	<b>23,011,745.41</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>164,507,968.59</b>	<b>23,011,745.41</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>12,593,613.65</b>	<b>(2,587,019.48)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>4,562,123.74</b>	<b>7,149,143.22</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>17,155,737.39</b>	<b>4,562,123.74</b>

## STATEMENT NO. 2

### BUNKURE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash			
Main Account		16,703,405.19	4,553,882.09
Project Account		-	-
Revenue Account		187,150.84	-
Others GTB		265,181.36	8,241.65
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>17,155,737.39</b>	<b>4,562,123.74</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,923,752.78	49,188,949.65
<b>Advances</b>			
Retained Balance	<b>12</b>	974,410,868.08	773,527,702.62
Stabilization		588,714,389.14	588,714,389.14
Impersonal (Others)		20,447,950.00	13,447,950.00
Personal		1,337,552.68	1,337,552.68
<b>Total Non-Current Assets (C)</b>		<b>1,584,910,759.90</b>	<b>1,377,027,594.44</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	
<b>Total Assets (D= A+B+C+D)</b>		<b>1,605,990,250.07</b>	<b>1,430,778,667.83</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		66,113,596.98	68,003,596.98
Others 1		11,996,599.48	11,996,599.48
Others 2		-	-
<b>Total Deposits (E)</b>		<b>78,110,196.46</b>	<b>80,000,196.46</b>
<i>Balance of Assets Over Liabilities (F)</i>		1,527,880,053.61	1,350,778,471.37
<b>Total Liabilities (G= D+E+F)</b>		<b>1,605,990,250.07</b>	<b>1,430,778,667.83</b>



## STATEMENT NO. 3

### BUNKURE LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Suppleme ntary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,144,658,363.04	Local Govt Share of Statutory Allocation	1	1,038,747,314.20	2,562,780,972.09		2,562,780,972.09	1,524,033,657.89
492,480,180.88	Local Govt Share of VAT		762,579,556.53	696,544,826.24		696,544,826.24	-66,034,730.29
168,540,181.99	Other Federally Allocated Revenue		68,779,414.95	197,267,768.90		197,267,768.90	128,488,353.95
0.00	10% State Allocation		-	50,000,000.00		50,000,000.00	50,000,000.00
0.00	Other Capital Receipts		-	-		-	0.00
200,000.00	Tax Revenue	2	229,500.00	12,000,000.00		12,000,000.00	11,770,500.00
635,598.60	Non Tax Revenue		5,353,540.00	59,035,858.03		59,035,858.03	53,682,318.03
910,000.00	Investment Income		572,550.00	890,000.00		890,000.00	317,450.00
0.00	Interest Earned		-	-		-	0.00
0.00	Refund and Re-Imbursement		-	-		-	0.00
0.00	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
88,739,652.60	Domestic Loans/Borrowings		115,471,178.60	342,000,000.00		342,000,000.00	226,528,821.40
0.00	Extraordinary Items		-	245,000.00		245,000.00	245,000.00
0.00	Prepayments/Arrears of Revenue		-	-		-	0.00
<b>1,896,163,977.11</b>	<b>Total Revenue (A)</b>			<b>1,991,733,054.28</b>	<b>3,930,764,425.26</b>	<b>0.00</b>	<b>3,930,764,425.26</b>
	<b>LESS EXPENDITURE:</b>						
1,147,714,845.08	Salaries & Wages	3	1,133,318,569.53	1,235,089,090.22		1,235,089,090.22	101,770,520.69
50,079,090.00	Social Benefits	4	29,545,454.46	46,000,000.00		46,000,000.00	16,454,545.54
252,320,787.85	Overhead Cost	5	432,109,770.27	549,431,989.63		549,431,989.63	117,322,219.36
83,635,498.05	Grants & Contributions	6	124,646,619.41	150,000,000.00		150,000,000.00	25,353,380.59
0.00	Subsidies General		-	-	0	0	0.00
47,004,018.89	Domestic Interest/Discount		9,851,420.40	-	0	0	-9,851,420.40
0.00	Transfer to other Fund		-	-	0	0	0.00
<b>1,580,754,239.87</b>	<b>Total Expenditure (B)</b>		<b>1,729,471,834.07</b>	<b>1,980,521,079.85</b>	<b>-</b>	<b>1,980,521,079.85</b>	<b>251,049,245.78</b>
<b>315,409,737.24</b>	<b>Operating Balance: (A - B)</b>		<b>262,261,220.21</b>	<b>1,950,243,345.41</b>	<b>-</b>	<b>1,950,243,345.41</b>	<b>1,687,982,125.20</b>
<b>315,409,737.24</b>	Transfer to Capital Development Fund		<b>262,261,220.21</b>				

## STATEMENT NO. 4

### BUNKURE LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Suppleme ntary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		4,562,123.74				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		262,261,220.21				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>266,823,343.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
0.00	Fixed Assets Purchased		19,261,129.44	331,700,000.00	331,700,000.00	0.00	6%
203,010,314.96	Construction / Provision		44,121,310.81	915,000,000.00	915,000,000.00	0.00	5%
86,974,696.35	Rehabilitation / Repairs	<b>7</b>	11,118,664.90	570,500,000.00	570,500,000.00	0.00	2%
5,000,000.00	Preservation of the Environment		0.00	20,000,000.00	20,000,000.00	0.00	0%
0.00	Other Capital Project		3,774,431.82	27,000,000.00	27,000,000.00	<b>0.00</b>	14%
0.00	Liabilities / Equities		6,884,101.00	230,741,252.02	230,741,252.02	<b>0.00</b>	3%
<b>294,985,011.31</b>	<b>Sub-total</b>		<b>85,159,637.97</b>	<b>2,094,941,252.02</b>	<b>2,094,941,252.02</b>	<b>0.00</b>	<b>4%</b>
	Capital Expenditure from Aids & Grants		0.00	0.00	0.00	0.00	0%
	- Repayment of Borrowings/Sure-P		0.00	0.00	0.00	0.00	0%
	- <b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>294,985,011.31</b>	<b>Total Capital Expenditure for the year</b>		<b>85,159,637.97</b>	<b>2,094,941,252.02</b>	<b>2,094,941,252.02</b>	<b>0.00</b>	<b>4%</b>
<b>-294,985,011.31</b>	<b>Closing Balance</b>		<b>181,663,705.98</b>	<b>-2,094,941,252.02</b>	<b>2,094,941,252.02</b>	<b>0.00</b>	<b>-0.04</b>

**SCHEDULE OF INVESTMENTS**  
**BUNKURE LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,923,752.78</b>



# **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*  
DLLG/TRE/FIN/VOL-1

No.....

Date:.....16/10/2021.....

## 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 Regards,

SIGNATURE:

CHAIRMAN  
DALA LOCAL GOVERNMENT 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*  
DLLG/TRE/FIN/VOL-1  
No.....

Date:.....16/10/2021.....

## 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 31<sup>st</sup> December, 2021.

Best Regard,

SIGNATURE:

CHAIRMAN  
DALA LOCAL GOVERNMENT COUNCIL

SIGNATURE:

TREASURER  
DALA LOCAL GOVT. COUNCIL





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

*In Case of Reply Quote Ref. No:*  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF DALA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**DALA LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,906,875,412.00	Local Govt Share of Statutory Allocation		1,773,718,277.35	1,847,603,101.88
847,352,988.00	Local Govt Share of VAT		1,123,674,590.91	734,760,476.94
1,191,113,468.40	Other Federally Allocated Revenue	1	111,017,456.83	266,042,953.94
65,700,000.00	10% State Allocation		-	-
76,450,000.00	Other Capital Receipts		-	-
22,000,000.00	Tax Revenue	2	11,052,433.00	6,065,000.00
151,730,000.00	Non Tax Revenue	3	6,079,286.00	15,110,354.19
41,000,000.00	Investment Income		24,056,771.00	16,637,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
20,000,000.00	Aids & Grants		-	12,000,000.00
341,000,000.00	Domestic Loans/Borrowings		116,498,451.33	119,983,690.83
12,000,000.00	Extraordinary Items		-	900,000.00
-	Prepayments/Arrears of Revenue		-	-
<b>5,675,221,868.40</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>3,166,097,266.42</b>	<b>3,019,102,577.78</b>
	<b>PAYMENTS:</b>			
2,782,080,065.40	Salaries & Wages	5	2,435,319,441.61	2,457,105,931.20
184,412,571.00	Social Benefits	6	25,682,637.04	40,909,090.92
753,804,236.00	Overhead Cost	7	481,493,226.12	225,457,618.33
120,200,000.00	Grants & Contributions		191,711,495.44	84,707,431.82
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>3,840,496,872.40</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>3,144,058,220.61</b>	<b>2,850,698,204.36</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>22,039,045.81</b>	<b>168,404,373.42</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
276,500,000.00	Fixed Assets Purchased		61,694,750.68	8,840,909.30
589,500,000.00	Construction / Provision		37,594,611.42	77,381,511.23
332,500,000.00	Rehabilitation / Repairs		30,395,993.89	30,315,000.00
178,216,438.00	Preservation of the Environment	9	8,676,826.99	1,188,621.98
2,000,000.00	Other Capital Project		-	-
286,550,015.00	Liabilities / Equities		12,433,639.13	-
<b>1,665,266,453.00</b>	<b>Total Capital Expenditure = D</b>		<b>150,795,822.11</b>	<b>117,726,042.51</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(128,756,776.30)</b>	<b>50,678,330.91</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(45,069,115.98)	(164,557,808.22)
	Increase/decrease in other Liability		122,150,700.76	235,139,416.25
	<b>Total Movement in other cash equivalent account = G</b>		<b>(167,219,816.74)</b>	<b>70,581,608.03</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(167,219,816.74)</b>	<b>70,581,608.03</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>38,463,040.44</b>	<b>(19,903,277.12)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>8,751,917.81</b>	<b>28,655,194.93</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>47,214,958.25</b>	<b>8,751,917.81</b>

## STATEMENT NO. 2

### DALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash			
Main Account		42,326,015.95	8,722,843.06
Project Account		28,970.68	28,970.68
Revenue Account		4,610,144.30	-
Others GTB		249,827.32	104.07
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>47,214,958.25</b>	<b>8,751,917.81</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,415.94	48,730,531.92
<b>Advances</b>	<b>12</b>		
Retained Balance		-	-
Stabilization		629,913,185.80	629,913,185.80
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>629,913,185.80</b>	<b>629,913,185.80</b>
<i>Balance of Liabilities Over Assets (D)</i>		592,426,666.90	463,669,890.60
<b>Total Assets (D= A+B+C+D)</b>		<b>1,273,216,226.89</b>	<b>1,151,065,526.13</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		92,348,738.88	90,544,828.77
Others 1		10,413,856.91	25,756,566.47
Others 2		1,170,453,631.10	1,034,764,130.89
<b>Total Deposits (E)</b>		<b>1,273,216,226.89</b>	<b>1,151,065,526.13</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>1,273,216,226.89</b>	<b>1,151,065,526.13</b>



## STATEMENT NO. 3

### DALA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,847,603,101.88	Local Govt Share of Statutory Allocation		1,773,718,277.35	2,906,875,412.00	0.00	2,906,875,412.00	1,133,157,134.65
734,760,476.94	Local Govt Share of VAT		1,123,674,590.91	847,352,988.00	0.00	847,352,988.00	-276,321,602.91
266,042,953.94	Other Federally Allocated Revenue	1	111,017,456.83	1,191,113,468.40	0.00	1,191,113,468.40	1,080,096,011.57
0.00	10% State Allocation		0.00	65,700,000.00	0.00	65,700,000.00	65,700,000.00
0.00	Other Capital Receipts		0.0	76,450,000.00	0.00	76,450,000.00	76,450,000.00
6,065,000.00	Tax Revenue		11,052,433.00	22,000,000.00	0.00	22,000,000.00	10,947,567.00
15,110,354.19	Non Tax Revenue		6,079,286.00	151,730,000.00	0.00	151,730,000.00	145,650,714.00
16,637,000.00	Investment Income		24,056,771.00	41,000,000.00	0.00	41,000,000.00	16,943,229.00
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00
0.00	Refund and Re-imburement	2	0.00	0.00	0.00	0.00	0.00
12,000,000.00	Aids & Grants		0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00
119,983,690.83	Domestic Loans/Borrowings		116,498,451.33	341,000,000.00	0.00	341,000,000.00	224,501,548.67
900,000.00	Extraordinary Items		0.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>3,019,102,577.78</b>	<b>Total Revenue (A)</b>		<b>3,166,097,266.42</b>	<b>5,675,221,868.40</b>	<b>0.00</b>	<b>5,675,221,868.40</b>	<b>2,509,124,601.98</b>
	<b>LESS EXPENDITURE:</b>						
2,457,105,931.20	Salaries & Wages	3	2,435,319,441.61	2,782,080,065.40		2,782,080,065.40	346,760,623.79
40,909,090.92	Social Benefits	4	25,682,637.04	184,412,571.00		184,412,571.00	158,729,933.96
225,457,618.33	Overhead Cost	5	481,493,226.12	753,804,236.00		753,804,236.00	272,311,009.88
84,707,431.82	Grants & Contributions		191,711,495.44	120,200,000.00		120,200,000.00	-71,511,495.44
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount	6	9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>2,850,698,204.36</b>	<b>Total Expenditure (B)</b>		<b>3,144,058,220.61</b>	<b>3,840,496,872.40</b>	<b>-</b>	<b>3,840,496,872.40</b>	<b>696,438,651.79</b>
<b>168,404,373.42</b>	<b>Operating Balance: (A - B)</b>		<b>22,039,045.81</b>	<b>1,834,724,996.00</b>	<b>-</b>	<b>1,834,724,996.00</b>	<b>1,812,685,950.19</b>
<b>168,404,373.42</b>	Transfer to Capital Development Fund		<b>22,039,045.81</b>				

## STATEMENT NO. 4

### DALA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplemen tary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		8,751,917.81				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		22,039,045.81				0%
0	Infrastructural Development Loan		0.00	0.00	0.00	0.00	0%
0	Commercial Agriculture Credit Scheme		0.00	0.00	0.00	0.00	0%
0	Small And Medium Scale Enterprises Loan		0.00	0.00	0.00	0.00	0%
0	Aids & Grants		0.00	0.00	0.00	0.00	0%
-	<b>Total Revenue</b>		<b>30,790,963.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
8,840,909.30	Fixed Assets Purchased		61,694,750.68	276,500,000.00	276,500,000.00	0.00	22%
77,381,511.23	Construction / Provision		37,594,611.42	589,500,000.00	589,500,000.00	0.00	6%
30,315,000.00	Rehabilitation / Repairs	7	30,395,993.89	332,500,000.00	332,500,000.00	0.00	9%
1,188,621.98	Preservation of the Environment		8,676,826.99	178,216,438.00	178,216,438.00	0.00	5%
0.00	Other Capital Project		0.00	2,000,000.00	2,000,000.00	0.00	0%
0.00	Liabilities / Equities		12,433,639.13	286,550,015.00	286,550,015.00	0.00	4%
<b>117,726,042.51</b>	<b>Sub-total</b>		<b>150,795,822.11</b>	<b>1,665,266,453.00</b>	<b>1,665,266,453.00</b>	<b>0.00</b>	<b>9%</b>
	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>117,726,042.51</b>	<b>Total Capital Expenditure for the year</b>		<b>150,795,822.11</b>	<b>1,665,266,453.00</b>	<b>1,665,266,453.00</b>	<b>0.00</b>	<b>9%</b>
<b>-117,726,042.51</b>	<b>Closing Balance</b>		<b>-120,004,858.49</b>	<b>-1,665,266,453.00</b>	<b>1,665,266,453.00</b>	<b>0.00</b>	<b>-0.09</b>

**SCHEDULE OF INVESTMENTS**  
**DALA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
5	Infrastructure Bank plc	500,000.00
	<b>TOTAL INVESTMENTS</b>	<b>3,661,415.94</b>



# **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.**

31

*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 31<sup>st</sup> December, 2021.*

*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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF DANBATTA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## DAMBATTA LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,537,918,338.74	Local Govt Share of Statutory Allocation		1,158,090,467.88	1,258,801,160.80
833,468,568.56	Local Govt Share of VAT		816,589,547.36	528,835,933.29
536,854,518.38	Other Federally Allocated Revenue	1	75,637,945.91	184,092,444.92
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
3,500,000.00	Tax Revenue	2	844,800.00	682,000.00
53,748,988.70	Non Tax Revenue	3	6,684,350.00	2,543,896.61
12,465,900.00	Investment Income		5,738,120.00	3,323,000.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		115,471,178.60	84,253,765.80
2,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>5,390,956,314.38</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,179,056,409.75</b>	<b>2,062,532,201.42</b>
	<b>PAYMENTS:</b>			
2,113,474,596.46	Salaries & Wages	5	1,769,057,637.82	722,550,718.91
82,463,179.00	Social Benefits	6	23,863,636.25	37,685,998.20
636,976,922.00	Overhead Cost	7	383,368,388.09	349,615,573.49
102,531,378.09	Grants & Contributions		99,223,165.00	1,156,899,829.77
-	Subsidies General		-	-
42,580,000.00	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,978,026,075.55</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>2,285,364,247.56</b>	<b>2,309,270,252.46</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>(106,307,837.81)</b>	<b>(246,738,051.04)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
204,699,435.00	Fixed Assets Purchased		13,446,000.00	2,000,000.00
560,010,677.31	Construction / Provision		53,241,838.83	148,870,376.37
1,252,620,000.00	Rehabilitation / Repairs		34,933,147.50	61,408,012.02
55,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	212,278,388.39
180,000,000.00	Liabilities / Equities		36,038,870.28	
<b>2,252,330,112.31</b>	<b>Total Capital Expenditure = D</b>		<b>137,659,856.61</b>	<b>424,556,776.78</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(243,967,694.42)</b>	<b>(671,294,827.82)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			0
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(57,431,435.35)	32,567,120.41
	Increase/decrease in other Liability		310,491,821.15	(486,074,967.13)
	<b>Total Movement in other cash equivelent account = G</b>		<b>253,060,385.80</b>	<b>(453,507,846.72)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>253,060,385.80</b>	<b>(453,507,846.72)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>9,092,691.38</b>	<b>(5,508,592.71)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>7,303,292.72</b>	<b>12,811,885.43</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>16,395,984.10</b>	<b>7,303,292.72</b>

## STATEMENT NO. 2

### DAMBATTA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		34,865.13	-
Main Account		16,343,920.39	7,282,244.09
Project Account		-	-
Revenue Account		16,083.38	20,671.13
Others		1,115.20	377.50
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>16,395,984.10</b>	<b>7,303,292.72</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,661,021.74	40,748,315.89
<b>Advances</b>			
Retained Balance	<b>12</b>	-	-
Stabilization		479,584,184.18	479,584,184.18
Impersonal (Others)		-	14,405,010.00
Personal		-	5,939,131.20
<b>Total Non-Current Assets (C)</b>		<b>479,584,184.18</b>	<b>499,928,325.38</b>
<i>Balance of Liabilities Over Assets (D)</i>		2,143,649,688.83	1,784,819,123.71
<b>Total Assets (D= A+B+C+D)</b>		<b>2,643,290,878.85</b>	<b>2,332,799,057.70</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		98,795,467.57	95,699,961.68
Others 1		109,141,762.08	97,418,185.36
Others 2 (RETAINED BALANCE O/D)		2,435,353,649.20	2,139,680,910.66
<b>Total Deposits (E)</b>		<b>2,643,290,878.85</b>	<b>2,332,799,057.70</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>2,643,290,878.85</b>	<b>2,332,799,057.70</b>



## STATEMENT NO. 3

### DAMBATTA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,258,801,160.80	Local Govt Share of Statutory Allocation		1,158,090,467.88	3,537,918,338.74		3,537,918,338.74	2,379,827,870.86
528,835,933.29	Local Govt Share of VAT		816,589,547.36	833,468,568.56		833,468,568.56	16,879,021.20
184,092,444.92	Other Federally Allocated Revenue	1	75,637,945.91	536,854,518.38		536,854,518.38	461,216,572.47
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
682,000.00	Tax Revenue		844,800.00	3,500,000.00		3,500,000.00	2,655,200.00
2,543,896.61	Non Tax Revenue		6,684,350.00	53,748,988.70		53,748,988.70	47,064,638.70
3,323,000.00	Investment Income		5,738,120.00	12,465,900.00		12,465,900.00	6,727,780.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imburement	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
84,253,765.80	Domestic Loans/Borrowings		115,471,178.60	342,000,000.00		342,000,000.00	226,528,821.40
0.00	Extraordinary Items		0.00	2,000,000.00		2,000,000.00	2,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,062,532,201.42</b>	<b>Total Revenue (A)</b>		<b>2,179,056,409.75</b>	<b>5,390,956,314.38</b>	-	<b>5,390,956,314.38</b>	<b>3,211,899,904.63</b>
	<b>LESS EXPENDITURE:</b>						
722,550,718.91	Salaries & Wages	3	1,769,057,637.82	2,113,474,596.46	0.00	2,113,474,596.46	344,416,958.64
37,685,998.20	Social Benefits	4	23,863,636.25	82,463,179.00	0.00	82,463,179.00	58,599,542.75
349,615,573.49	Overhead Cost	5	383,368,388.09	636,976,922.00	0.00	636,976,922.00	253,608,533.91
1,156,899,829.77	Grants & Contributions		99,223,165.00	145,111,378.09	0.00	145,111,378.09	45,888,213.09
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.09	Domestic Interest/Discount	6	9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>2,309,270,252.46</b>	<b>Total Expenditure (B)</b>		<b>2,285,364,247.56</b>	<b>2,978,026,075.55</b>	<b>0.00</b>	<b>2,978,026,075.55</b>	<b>692,661,827.99</b>
<b>(246,738,051.04)</b>	<b>Operating Balance: (A - B)</b>		<b>(106,307,837.81)</b>	<b>2,412,930,238.83</b>	<b>0.00</b>	<b>2,412,930,238.83</b>	<b>2,519,238,076.64</b>
<b>(246,738,051.04)</b>	Transfer to Capital Development Fund		<b>(106,307,837.81)</b>				

## STATEMENT NO. 4

### DAMBATTAL LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementa ry Budget 2021	Performance on Budget (%)
12,811,885.43	Opening Balance 1/1/2021		7,303,292.72				-
	<b>Add: Revenue</b>						-
(246,738,051.04)	Transfer from Capital Development Fund		(106,307,837.81)				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%
(233,926,165.61)	<b>Total Revenue</b>		(99,004,545.09)	0.00	0.00	0.00	0%
	<b>Less: Capital Expenditure</b>						-
2,000,000.00	Fixed Assets Purchased		13,446,000.00	204,699,435.00	204,699,435.00	0.00	7%
148,870,376.37	Construction / Provision		53,241,838.83	560,010,677.31	560,010,677.31	0.00	10%
61,408,012.02	Rehabilitation / Repairs	7	34,933,147.50	1,252,620,000.00	1,252,620,000.00	0.00	3%
0.00	Preservation of the Environment		0.00	55,000,000.00	55,000,000.00	0.00	0%
212,278,388.39	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		36,038,870.28	180,000,000.00	180,000,000.00	0.00	20%
424,556,776.78	<b>Sub-total</b>		137,659,856.61	2,252,330,112.31	2,252,330,112.31	0.00	6%
	Capital Expenditure from Aids & Grants		0.00	0.00	0.00	0.99	0%
0.00	Repayment of Borrowings/Sure-P		0.00	0.00	0.00	0.00	0%
0.00	<b>Sub-total</b>		0.00	0.00	0.00	0.00	0%
212,278,388.39	<b>Total Capital Expenditure for the year</b>		137,659,856.61	2,252,330,112.31	2,252,330,112.31	-	6%
-446,204,554.00	<b>Closing Balance</b>		-236,664,401.70	-2,252,330,112.31	-2,252,330,112.31	0.00	-0.06

**SCHEDULE OF INVESTMENTS**  
**DAMBATTA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,661,021.74</b>



# **DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL**



# DAWAKIN KUDU LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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

Tel: 064711020, 711922

*In case of reply please quote Reference*

No: DKALG/FIN/VOL II/087

Date: 16<sup>th</sup> OCTOBER 202

## 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: DILDLG/FIN/VOL II/089

Date: 16<sup>th</sup> OCTOBER, 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 maintain 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 31<sup>st</sup> December, 2021.

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**

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,921,751,795.26	Local Govt Share of Statutory Allocation	<b>1</b>	1,256,750,797.40	1,353,162,384.63
1,300,250,750.00	Local Govt Share of VAT		841,966,682.80	546,448,421.71
2,029,244,014.98	Other Federally Allocated Revenue		81,307,855.85	195,782,169.70
70,000.00	10% State Allocation		-	-
342,000.00	Other Capital Receipts		-	-
18,000,000.00	Tax Revenue	<b>2</b>	5,043,000.00	6,230,000.00
137,569,520.36	Non Tax Revenue	<b>3</b>	6,824,000.00	5,806,464.21
20,000,000.00	Investment Income	<b>4</b>	315,000.00	6,730,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement		-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		115,471,178.68	84,258,704.74
5,000,000.00	Extraordinary Items	-	50,000.00	
-	Prepayments/Arrears of Revenue	-	-	
<b>6,774,228,080.60</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,307,678,514.73</b>	<b>2,198,468,144.99</b>
	<b>PAYMENTS:</b>			
2,328,621,369.30	Salaries & Wages	<b>5</b>	1,668,863,281.22	1,706,676,262.58
114,645,203.00	Social Benefits	<b>6</b>	11,363,636.45	40,909,090.92
921,765,000.00	Overhead Cost	<b>7</b>	369,553,219.67	430,262,411.55
112,250,000.00	Grants & Contributions	<b>8</b>	112,278,030.60	117,266,852.26
-	Subsidies General		-	-
-	Domestic Interest/Discount		9,857,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>3,477,281,572.30</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>2,171,915,588.34</b>	<b>2,337,632,749.40</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>135,762,926.39</b>	<b>(139,164,604.41)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
1,322,650,678.62	Fixed Assets PROURED	<b>9</b>	7,037,112.60	98,751,784.76
737,000,000.00	Construction / Provision		22,525,801.05	188,567,153.99
805,000,000.00	Rehabilitation / Repairs		3,059,833.67	69,606,777.25
47,000,000.00	Preservation of the Environment		-	-
17,000,000.00	Other Capital Project		-	-
66,000,000.00	Liabilities / Equities		2,485,000.00	-
<b>2,994,650,678.62</b>	<b>Total Capital Expenditure = D</b>		<b>35,107,747.32</b>	<b>356,925,716.00</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>100,655,179.07</b>	<b>(496,090,320.41)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant		0.00	0.00
	Repayment of Borrowings		0.00	0.00
-	<b>Total Expenditure from Financing Activities = F</b>		0.00	0.00
	<b>MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(44,968,902.55)	(484,634,969.75)
	Increase/decrease in other Liability		52,556,393.69	-
	<b>Total Movement in other cash equivalent account = G</b>		<b>(97,525,296.24)</b>	<b>(484,634,969.75)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>97,525,296.24</b>	<b>484,634,969.75</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>3,129,882.83</b>	<b>(11,455,350.66)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>(326,400.54)</b>	<b>11,128,950.12</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>2,803,482.29</b>	<b>(326,400.54)</b>

## STATEMENT NO. 2

### DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		1,550,012.09	252,401.06
Project Account		-	-
Revenue Account		1,247,160.88	(580,224.87)
Others		6,309.32	1,423.27
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>2,803,482.29</b>	<b>(326,400.54)</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,664,167.78	48,633,070.33
<b>Advances</b>	<b>12</b>		
Retained Balance		-	-
Stabilization		570,342,614.06	570,342,614.06
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>570,342,614.06</b>	<b>570,342,614.06</b>
<i>Balance of Liabilities Over Assets (D)</i>		956,007,915.29	861,612,501.88
<b>Total Assets (D= A+B+C+D)</b>		<b>1,532,818,179.42</b>	<b>1,480,261,785.73</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		101,154,724.69	99,663,834.99
Others 1		116,278,518.22	115,316,098.72
Others 2 (RETAINED BALANCE O/D)		1,315,384,936.51	1,265,281,852.02
<b>Total Deposits (E)</b>		<b>1,532,818,179.42</b>	<b>1,480,261,785.73</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>1,532,818,179.42</b>	<b>1,480,261,785.73</b>



## STATEMENT NO. 3

### DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,353,162,384.63	Local Govt Share of Statutory Allocation		1,256,750,797.40	2,921,751,795.26	0.00	2,921,751,795.26	1,665,000,997.86
546,448,421.71	Local Govt Share of VAT		841,966,682.80	1,300,250,750.00	0.00	1,300,250,750.00	458,284,067.20
195,782,169.70	Other Federally Allocated Revenue	1	81,307,855.85	2,029,244,014.98	0.00	2,029,244,014.98	1,947,936,159.13
0.00	10% State Allocation		0.00	70,000.00	0.00	70,000.00	70,000.00
0.00	Other Capital Receipts		0.00	342,000.00	0.00	342,000.00	342,000.00
6,230,000.00	Tax Revenue		5,043,000.00	18,000,000.00	0.00	18,000,000.00	12,957,000.00
5,806,464.21	Non Tax Revenue		6,824,000.00	137,569,520.36	0.00	137,569,520.36	130,745,520.36
6,730,000.00	Investment Income		315,000.00	20,000,000.00	0.00	20,000,000.00	19,685,000.00
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00
0.00	Refund and Re-imburement	2	0.000	0.00	0.00	0.00	0.00
0.00	Aids & Grants		0.00	0.00	0.00	0.00	0.00
84,258,704.74	Domestic Loans/Borrowings		115,471,178.68	342,000,000.00	0.00	342,000,000.00	226,528,821.32
50,000.00	Extraordinary Items		0.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>2,198,468,144.99</b>	<b>Total Revenue (A)</b>		<b>2,307,678,514.73</b>	<b>6,774,228,080.60</b>	<b>0.00</b>	<b>6,774,228,080.60</b>	<b>4,466,549,565.87</b>
	<b>LESS EXPENDITURE:</b>						
1,706,676,262.58	Salaries & Wages	3	1,668,863,281.22	2,328,621,369.30	0.00	2,328,621,369.30	659,758,088.08
40,909,090.92	Social Benefits	4	11,363,636.45	114,645,203.00	0.00	114,645,203.00	103,281,566.55
430,262,411.55	Overhead Cost	5	369,553,219.67	921,765,000.00	0.00	921,765,000.00	552,211,780.33
117,266,852.26	Grants & Contributions		112,278,030.60	112,250,000.00	0.00	112,250,000.00	-28,030.60
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.09	Domestic Interest/Discount	6	9,857,420.40	0.00	0.00	0.00	-9,857,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>2,337,632,749.40</b>	<b>Total Expenditure (B)</b>		<b>2,171,915,588.34</b>	<b>3,477,281,572.30</b>	<b>0.00</b>	<b>3,477,281,572.30</b>	<b>1,305,365,983.96</b>
<b>(139,164,604.41)</b>	<b>Operating Balance: (A - B)</b>		<b>135,762,926.39</b>	<b>3,296,946,508.30</b>	<b>-</b>	<b>3,296,946,508.30</b>	<b>3,161,183,581.91</b>
<b>(139,164,604.41)</b>	Transfer to Capital Development Fund		<b>135,762,926.39</b>				

## STATEMENT NO. 4

### DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Suppleme ntary Budget 2021	Performanc e on Budget (%)
11,128,950.12	Opening Balance 1/1/2021		(326,400.54)				-
	<b>Add: Revenue</b>						-
(139,164,604.41)	Transfer from Capital Development Fund		135,762,926.39				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%
(128,035,654.29)	<b>Total Revenue</b>		135,436,525.85	0.00	0.00	0.00	0%
							-
	<b>Less: Capital Expenditure</b>						-
98,751,784.76	Fixed Assets Purchased	<b>7</b>	7,037,112.60	1,322,650,678.62	1,322,650,678.62	0.00	1%
188,567,153.99	Construction / Provision		22,525,801.05	737,000,000.00	737,000,000.00	0.00	3%
69,606,777.25	Rehabilitation / Repairs		3,059,833.67	805,000,000.00	805,000,000.00	0.00	0%
0.00	Preservation of the Environment		0.00	47,000,000.00	47,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	17,000,000.00	17,000,000.00	0.00	0%
0.00	Liabilities / Equities		2,485,000.00	66,000,000.00	66,000,000.00	0.00	4%
356,925,716.00	<b>Sub-total</b>			35,107,747.32	2,994,650,678.62	2,994,650,678.62	0.00
							-
	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	<b>Sub-total</b>		0.00	0.00	0.00	0.00	0%
							-
356,925,716.00	<b>Total Capital Expenditure for the year</b>		35,107,747.32	2,994,650,678.62	2,994,650,678.62	0.00	1%
							-
-484,961,370.29	<b>Closing Balance</b>		100,328,778.53	-2,994,650,678.62	-2,994,650,678.62	0.00	-0.01%

**SCHEDULE OF INVESTMENTS**  
**DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK PLC	4,539.24
2	JA'IZ 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
	<b>TOTAL INVESTMENTS</b>	<b>3,664,167.78</b>



# **DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL**



# DAWAKIN TOFA LOCAL GOVERNMENT

## KANO STATE

In case of reply please quote Reference  
No: \_\_\_\_\_

Tel: 064-421068

Date: \_\_\_\_\_


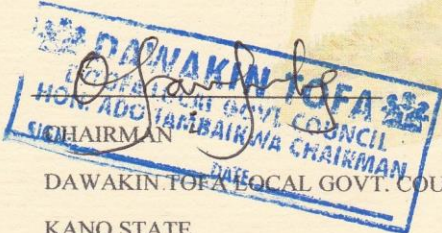
### STATEMENT OF ACCOUNTING POLICY

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.

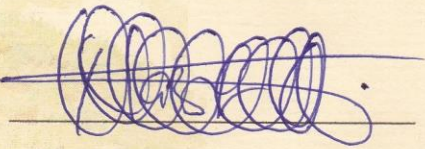
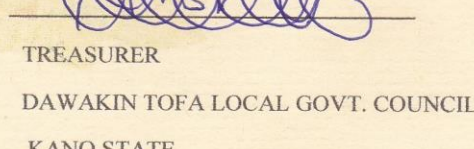
In addition, the GPFs are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

  
  
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

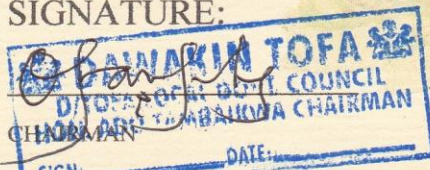
These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose 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, 2021

Best Regard,

SIGNATURE:



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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,875,498,208.00	Local Govt Share of Statutory Allocation		1,266,659,743.87	1,362,639,550.61
516,959,420.00	Local Govt Share of VAT		874,721,993.48	567,719,005.91
498,830,020.00	Other Federally Allocated Revenue	1	81,877,313.01	198,785,685.24
30,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
17,500,000.00	Tax Revenue	2	14,417,500.00	5,230,000.00
145,528,000.00	Non Tax Revenue	3	69,476,529.38	14,380,500.00
68,500,000.00	Investment Income		63,069,000.00	20,743,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		69,006,661.88	84,313,909.72
6,500,000.00	Extraordinary Items		250,000.00	-
100,000.00	Prepayments/Arrears of Revenue		60,000.00	-
<b>4,501,415,648.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,439,538,741.62</b>	<b>2,253,811,651.48</b>
	<b>PAYMENTS:</b>			
1,305,234,233.00	Salaries & Wages	5	1,334,623,383.15	1,361,899,790.64
98,227,790.00	Social Benefits	6	30,681,818.08	40,969,090.92
794,398,101.00	Overhead Cost	7	485,825,948.99	128,879,598.56
48,000,000.00	Grants & Contributions		33,860,999.99	25,044,032.26
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.00	42,518,133.09
-	Transfer to other Fund		-	-
<b>2,245,860,124.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,894,843,570.21</b>	<b>1,599,310,645.47</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>544,695,171.41</b>	<b>654,501,006.01</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
497,500,000.00	Fixed Assets Purchased		45,565,909.09	140,859,840.00
1,000,860,334.00	Construction / Provision		496,359,220.34	227,622,998.25
942,000,000.00	Rehabilitation / Repairs		222,540,225.85	36,419,254.00
50,000,000.00	Preservation of the Environment	9	1,300,000.00	9,340,000.00
-	Other Capital Project		-	414,242,092.25
-	Liabilities / Equities		-	-
<b>2,490,360,334.00</b>	<b>Total Capital Expenditure = D</b>		<b>765,765,355.28</b>	<b>240,258,913.76</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(221,070,183.87)</b>	
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			0
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(101,731,897.80)	250,552,893.03
	Increase/decrease in other Liability		125,139,911.57	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(226,871,809.37)</b>	<b>(10,293,979.27)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(226,871,809.37)</b>	<b>(10,293,979.27)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>5,801,625.50</b>	<b>(10,293,979.27)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2020 = H</b>		<b>15,426,848.74</b>	<b>25,720,828.01</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2020 = (G+H)</b>		<b>21,228,474.24</b>	<b>15,426,848.74</b>

## STATEMENT NO. 2

### DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		13,641,820.32	15,340,043.64
Project Account		15,407.11	-
Revenue Account		7,550,228.07	71,038.45
Others		21,018.74	15,766.65
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>21,228,474.24</b>	<b>15,426,848.74</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,661,831.74	45,535,804.72
<b>Advances</b>			
Retained Balance	<b>12</b>	390,809,139.50	323,553,602.32
Stabilization		636,001,394.02	636,001,394.02
Impersonal (Others)		-	127,113,462.00
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>1,026,810,533.52</b>	<b>1,086,668,458.34</b>
<i>Balance of Liabilities Over Assets (D)</i>			
<b>Total Assets (D= A+B+C+D)</b>		<b>1,051,700,839.50</b>	<b>1,147,631,111.80</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		187,242,244.42	160,705,401.18
Others 1		382,213,745.67	283,610,677.34
Others 2		-	-
<b>Total Deposits (E)</b>		<b>569,455,990.09</b>	<b>444,316,078.52</b>
<i>Balance of Assets Over Liabilities (F)</i>		482,244,849.41	703,315,033.28
<b>Total Liabilities (G= D+E+F)</b>		<b>1,051,700,839.50</b>	<b>1,147,631,111.80</b>



## STATEMENT NO. 3

### DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,362,639,550.61	Local Govt Share of Statutory Allocation		1,266,659,743.87	2,875,498,208.00	0.00	2,875,498,208.00	1,608,838,464.13
567,719,005.91	Local Govt Share of VAT		874,721,993.48	516,959,420.00	0.00	516,959,420.00	-357,762,573.48
198,785,685.24	Other Federally Allocated Revenue	1	81,877,313.01	498,830,020.00	0.00	498,830,020.00	416,952,706.99
0.00	10% State Allocation		0.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00
0.00	Other Capital Receipts		0.00	0.00	0.00	0.00	0.00
5,230,000.00	Tax Revenue		14,417,500.00	17,500,000.00	0.00	17,500,000.00	3,082,500.00
14,380,500.00	Non Tax Revenue		69,476,529.38	145,528,000.00	0.00	145,528,000.00	76,051,470.62
20,743,000.00	Investment Income		63,069,000.00	68,500,000.00	0.00	68,500,000.00	5,431,000.00
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00
0.00	Refund and Re-imbursement	2	0.00	0.00	0.00	0.00	0.00
0.00	Aids & Grants		0.00	0.00	0.00	0.00	0.00
84,313,909.72	Domestic Loans/Borrowings		69,006,661.88	342,000,000.00	0.00	342,000,000.00	272,993,338.12
0.00	Extraordinary Items		250,000.00	6,500,000.00	0.00	6,500,000.00	6,250,000.00
0.00	Prepayments/Arrears of Revenue		60,000.00	100,000.00	0.00	100,000.00	40,000.00
<b>2,253,811,651.48</b>	<b>Total Revenue (A)</b>		<b>2,439,538,741.62</b>	<b>4,501,415,648.00</b>	<b>0.00</b>	<b>4,501,415,648.00</b>	<b>2,061,876,906.38</b>
	<b>LESS EXPENDITURE:</b>						
1,361,899,790.64	Salaries & Wages	3	1,334,623,383.15	1,305,234,233.00	0.00	1,305,234,233.00	-29,389,150.15
40,969,090.92	Social Benefits	4	30,681,818.08	98,227,790.00	0.00	98,227,790.00	67,545,971.92
128,879,598.56	Overhead Cost	5	485,825,948.99	794,398,101.00	0.00	794,398,101.00	308,572,152.01
25,044,032.26	Grants & Contributions		33,860,999.99	48,000,000.00	0.00	48,000,000.00	14,139,000.01
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,133.09	Domestic Interest/Discount	6	9,851,420.00	0.00	0.00	0.00	-9,851,420.00
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>1,599,310,645.47</b>	<b>Total Expenditure (B)</b>		<b>1,894,843,570.21</b>	<b>2,245,860,124.00</b>	<b>0.00</b>	<b>2,245,860,124.00</b>	<b>351,016,553.79</b>
<b>654,501,006.01</b>	<b>Operating Balance: (A - B)</b>		<b>544,695,171.41</b>	<b>2,255,555,524.00</b>	-	<b>2,255,555,524.00</b>	<b>1,710,860,352.59</b>
<b>654,501,006.01</b>	Transfer to Capital Development Fund		<b>544,695,171.41</b>				

## STATEMENT NO. 4

### DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
25,720,828.01	Opening Balance 1/1/2021		15,426,848.74				
	<b>Add: Revenue</b>						
654,501,006.01	Transfer from Capital Development Fund		544,695,171.41				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%
<b>680,221,834.02</b>	<b>Total Revenue</b>		<b>560,122,020.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
140,859,840.00	Fixed Assets Purchased		45,565,909.09	497,500,000.00	497,500,000.00	0.00	9%
227,622,998.25	Construction / Provision		496,359,220.34	1,000,860,334.00	1,000,860,334.00	0.00	50%
36,419,254.00	Rehabilitation / Repairs	7	222,540,225.85	942,000,000.00	942,000,000.00	0.00	24%
9,340,000.00	Preservation of the Environment		1,300,000.00	50,000,000.00	50,000,000.00	0.00	3%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		0.00	0.00	0.00	0.00	#DIV/0!
<b>414,242,092.25</b>	<b>Sub-total</b>		<b>765,765,355.28</b>	<b>2,490,360,334.00</b>	<b>2,490,360,334.00</b>	<b>0.00</b>	<b>31%</b>
	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>414,242,092.25</b>	<b>Total Capital Expenditure for the year</b>		<b>765,765,355.28</b>	<b>2,490,360,334.00</b>	<b>2,490,360,334.00</b>	<b>0.00</b>	<b>31%</b>
<b>265,979,741.77</b>	<b>Closing Balance</b>		<b>-205,643,335.13</b>	<b>-2,490,360,334.00</b>	<b>-2,490,360,334.00</b>	<b>0.00</b>	<b>-0.31</b>

**SCHEDULE OF INVESTMENTS**  
**DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,661,831.74</b>



# **DOGUWA LOCAL GOVERNMENT COUNCIL**



**DOGUWA LOCAL GOVERNMENT**  
**RIRUWAI HEADQUARTERS**  
**KANO STATE**

PMB 3021  
KANO - NIGERIA

*In case of Reply; Please Quote reference*

Date:.....

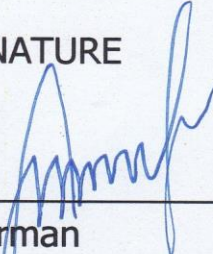
**STATEMENT OF ACCOUNTING POLICY**

*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.*

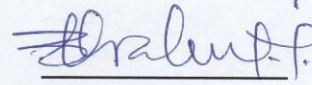
*In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.*

*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 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 31<sup>st</sup> December, 2021.*

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF DOGUWA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## DOGUWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
1,877,658,159.00	Local Govt Share of Statutory Allocation		1,162,458,167.74	1,262,978,538.94
966,724,382.00	Local Govt Share of VAT		733,868,039.42	475,484,447.64
516,292,967.00	Other Federally Allocated Revenue	1	75,888,953.25	179,531,885.06
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
470,000.00	Tax Revenue	2	319,000.00	240,500.00
32,382,000.00	Non Tax Revenue	3	775,240.00	17,343,302.35
2,880,000.00	Investment Income		1,827,820.00	375,670.00
50,000.00	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
10,000,000.00	Aids & Grants		5,000,000.00	-
330,283,334.00	Domestic Loans/Borrowings		111,568,280.79	84,255,882.95
2,000,000.00	Extraordinary Items		-	5,750,000.00
-	Prepayments/Arrears of Revenue		-	-
<b>3,807,740,842.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,091,705,501.20</b>	<b>2,025,960,226.94</b>
	<b>PAYMENTS:</b>			
1,404,012,597.44	Salaries & Wages	5	1,085,030,422.06	1,070,712,766.85
50,500,000.00	Social Benefits	6	42,045,454.36	44,218,181.83
455,568,202.00	Overhead Cost	7	319,546,443.66	495,396,621.78
76,876,798.00	Grants & Contributions		72,949,021.21	106,062,168.62
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>1,986,957,597.44</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,529,422,761.69</b>	<b>1,758,907,871.17</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>562,282,739.51</b>	<b>267,052,355.77</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
77,600,000.00	Fixed Assets Purchased		29,935,545.28	3,500,000.00
518,500,000.00	Construction / Provision		212,367,269.92	167,640,409.86
610,006,000.00	Rehabilitation / Repairs		304,400,992.06	106,780,531.79
7,000,000.00	Preservation of the Environment	9	3,491,920.89	-
-	Other Capital Project		-	-
50,000,000.00	Liabilities / Equities		12,087,011.36	-
<b>1,263,106,000.00</b>	<b>Total Capital Expenditure = D</b>		<b>562,282,739.51</b>	<b>277,920,941.65</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(0.00)</b>	<b>(10,868,585.88)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			0
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		307,440,278.15	93,847,280.16
	Increase/decrease in other Liability		330,802,533.03	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(23,362,254.88)</b>	<b>93,847,280.16</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(23,362,254.88)</b>	<b>93,847,280.16</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>23,362,254.88</b>	<b>(104,715,866.04)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2020 = H</b>		<b>6,438,402.57</b>	<b>111,154,268.61</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2020 = (G+H)</b>		<b>29,800,657.45</b>	<b>6,438,402.57</b>

## STATEMENT NO. 2

### DOGUWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	
Main Account		29,685,203.30	6,435,164.32
Project Account		-	
Revenue Account		113,090.00	725.75
Others		2,364.15	2,512.50
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>29,800,657.45</b>	<b>6,438,402.57</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,831.74	51,804,254.80
<b>Advances</b>	<b>12</b>		
Retained Balance		3,027,394,336.76	2,685,811,635.55
Stabilization		628,700,391.53	628,700,391.53
Impersonal (Others)		39,189,107.00	25,189,107.00
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>3,695,283,835.29</b>	<b>3,339,701,134.08</b>
<i>Balance of Liabilities Over Assets (D)</i>			
<b>Total Assets (D= A+B+C+D)</b>		<b>3,728,746,324.48</b>	<b>3,397,943,791.45</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		65,511,733.89	85,424,213.29
Others 1		19,397,544.15	24,877,517.87
Others 2		-	28,413,832.56
<b>Total Deposits (E)</b>		<b>84,909,278.04</b>	<b>138,715,563.72</b>
<i>Balance of Assets Over Liabilities (F)</i>		3,643,837,046.44	3,259,228,227.73
<b>Total Liabilities (G= D+E+F)</b>		<b>3,728,746,324.48</b>	<b>3,397,943,791.45</b>



# STATEMENT NO. 3

## DOGUWA LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,262,978,538.94	Local Govt Share of Statutory Allocation	<u>1</u>	1,162,458,167.74	1,877,658,159.00	0.00	1,877,658,159.00	715,199,991.26
475,484,447.64	Local Govt Share of VAT		733,868,039.42	966,724,382.00	0.00	966,724,382.00	232,856,342.58
179,531,885.06	Other Federally Allocated Revenue		75,888,953.25	516,292,967.00	0.00	516,292,967.00	440,404,013.75
0.00	10% State Allocation		0.00	69,000,000.00	0.00	69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00	0.00	0.00	0.00
240,500.00	Tax Revenue	<u>2</u>	319,000.00	470,000.00	0.00	470,000.00	151,000.00
17,343,302.35	Non Tax Revenue		775,240.00	32,382,000.00	0.00	32,382,000.00	31,606,760.00
375,670.00	Investment Income		1,827,820.00	2,880,000.00	0.00	2,880,000.00	1,052,180.00
0.00	Interest Earned		0.00	50,000.00	0.00	50,000.00	50,000.00
0.00	Refund and Re- imbursement		0.00	0.00	0.00	0.00	0.00
0.00	Aids & Grants		5,000,000.00	10,000,000.00	0.00	10,000,000.00	5,000,000.00
84,255,882.95	Domestic Loans/Borrowings		111,568,280.79	330,283,334.00	0.00	330,283,334.00	218,715,053.21
5,750,000.00	Extraordinary Items		0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>2,025,960,226.94</b>	<b>Total Revenue (A)</b>			<b>2,091,705,501.20</b>	<b>3,807,740,842.00</b>	<b>0.00</b>	<b>3,807,740,842.00</b>
	<b>LESS EXPENDITURE:</b>						
1,070,712,766.85	Salaries & Wages	<u>3</u>	1,085,030,422.06	1,404,012,597.44	0.00	1,404,012,597.44	318,982,175.38
44,218,181.83	Social Benefits	<u>4</u>	42,045,454.36	50,500,000.00	0.00	50,500,000.00	8,454,545.64
495,396,621.78	Overhead Cost	<u>5</u>	319,546,443.66	455,568,202.00	0.00	455,568,202.00	136,021,758.34
106,062,168.62	Grants & Contributions	<u>6</u>	72,949,021.21	76,876,798.00	0.00	76,876,798.00	3,927,776.79
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>1,758,907,871.17</b>	<b>Total Expenditure (B)</b>		<b>1,529,422,761.69</b>	<b>1,986,957,597.44</b>	<b>0.00</b>	<b>1,986,957,597.44</b>	<b>457,534,835.75</b>
<b>267,052,355.77</b>	<b>Operating Balance: (A - B)</b>		<b>562,282,739.51</b>	<b>1,820,783,244.56</b>	<b>0.00</b>	<b>1,820,783,244.56</b>	<b>1,258,500,505.05</b>
<b>267,052,355.77</b>	Transfer to Capital Development Fund		<b>562,282,739.51</b>				

## STATEMENT NO. 4

### DOGUWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplemen tary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		6,438,402.57				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		562,282,739.51				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>568,721,142.08</b>	0.00	0.00	0.00	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
3,500,000.00	Fixed Assets Purchased		29,935,545.28	77,600,000.00	77,600,000.00	0.00	39%
167,640,409.86	Construction / Provision		212,367,269.92	518,500,000.00	518,500,000.00	0.00	41%
106,780,531.79	Rehabilitation / Repairs	<b>7</b>	304,400,992.06	610,006,000.00	610,006,000.00	0.00	50%
0.00	Preservation of the Environment		3,491,920.89	7,000,000.00	7,000,000.00	0.00	50%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		12,087,011.36	50,000,000.00	50,000,000.00	0.00	24%
<b>277,920,941.65</b>	<b>Sub-total</b>		<b>562,282,739.51</b>	<b>1,263,106,000.00</b>	<b>1,263,106,000.00</b>	<b>0.00</b>	<b>45%</b>
	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>277,920,941.65</b>	<b>Total Capital Expenditure for the year</b>		<b>562,282,739.51</b>	<b>1,263,106,000.00</b>	<b>1,263,106,000.00</b>	<b>0.00</b>	<b>45%</b>
<b>-277,920,941.65</b>	<b>Closing Balance</b>		<b>6,438,402.57</b>	<b>1,263,106,000.00</b>	<b>-1,263,106,000.00</b>	<b>0.00</b>	<b>-0.45</b>

**SCHEDULE OF INVESTMENTS**  
**DOGUWA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,661,831.74</b>



# **FAGGE LOCAL GOVERNMENT COUNCIL**



# FAGGE LOCAL GOVERNMENT

**MUHAMMADU VICE ADAMU SECRETARIAT**  
**MURTALA MUHAMMED WAY**  
**KANO STATE**

Tel:  
Mobile

In case of reply Please quote Reference

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  
FAGGE LOCAL GOVT. COUNCIL  
KANO STATE

**SIGNATURE:**

TREASURER  
FAGGE LOCAL GOVT. COUNCIL  
KANO STATE





# FAGGE LOCAL GOVERNMENT

**MUHAMMADU VICE ADAMU SECRETARIAT**  
**MURTALA MUHAMMED WAY**  
**KANO STATE**

Tel:  
Mobile

In case of reply Please quote Reference

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 is properly recorded.*

*To the best of my knowledge, the system of statutory authority and that the use of public financial resources by the government 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

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF FAGGE LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**FAGGE LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,452,155,000.00	Local Govt Share of Statutory Allocation		1,135,630,366.69	1,237,319,754.36
835,000,000.00	Local Govt Share of VAT		803,275,327.86	519,960,408.28
1,354,700,000.00	Other Federally Allocated Revenue	1	74,347,186.50	180,974,786.19
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
114,000,000.00	Tax Revenue	2	33,603,000.00	16,805,000.00
226,312,500.00	Non Tax Revenue	3	32,837,172.69	45,005,833.19
80,000,000.00	Investment Income		32,116,000.00	32,085,000.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
10,000,000.00	Aids & Grants		6,000,000.00	3,100,000.00
341,000,000.00	Domestic Loans/Borrowings		114,406,694.81	93,563,783.52
15,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	51,500.00
<b>6,497,167,500.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,232,215,748.55</b>	<b>2,128,866,065.54</b>
	<b>PAYMENTS:</b>			
2,160,632,085.00	Salaries & Wages	5	2,180,812,858.73	2,202,256,733.54
114,162,612.00	Social Benefits	6	85,846,464.38	85,846,464.38
779,050,000.00	Overhead Cost	7	608,550,132.07	282,757,571.61
242,780,000.00	Grants & Contributions		227,480,347.15	189,214,252.30
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.07
-	Transfer to other Fund		-	-
<b>3,296,624,697.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>3,112,541,222.73</b>	<b>2,802,593,153.90</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>(880,325,474.18)</b>	<b>(673,727,088.36)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
837,000,000.00	Fixed Assets Procured		10,788,000.00	8,000,000.00
1,363,500,000.00	Construction / Provision		143,271,217.32	237,766,589.92
488,000,000.00	Rehabilitation / Repairs		-	23,500,000.00
135,000,000.00	Preservation of the Environment	9	34,611,608.29	-
65,000,000.00	Other Capital Project		-	-
120,000,000.00	Liabilities / Equities		8,175,000.00	-
<b>3,008,500,000.00</b>	<b>Total Capital Expenditure = D</b>		<b>196,845,825.61</b>	<b>269,266,589.92</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(1,077,171,299.79)</b>	<b>(942,993,678.28)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(69,602,973.98)	(932,269,894.79)
	Increase/decrease in other Liability		997,859,473.04	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(1,067,462,447.02)</b>	<b>(932,269,894.79)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(1,067,462,447.02)</b>	<b>(932,269,894.79)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>(9,708,852.77)</b>	<b>(10,723,783.49)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>27,370,288.17</b>	<b>38,094,071.66</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>17,661,435.40</b>	<b>27,370,288.17</b>

## STATEMENT NO. 2

### FAGGE LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash			3,631.31
Main Account		30,204.95	15,581,774.86
Project Account			
Revenue Account		207,994.98	5,528,107.19
Others		17,423,235.47	6,256,774.81
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>17,661,435.40</b>	<b>27,370,288.17</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,161,035.24	47,833,070.33
<b>Advances</b>			
Retained Balance	<b>12</b>	-	-
Stabilization		323,553,193.41	323,553,193.41
Impersonal (Others)		-	24,930,938.89
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>323,553,193.41</b>	<b>348,484,132.30</b>
<i>Balance of Liabilities Over Assets (D)</i>		8,748,136,315.74	7,670,965,015.95
<b>Total Assets (D= A+B+C+D)</b>		<b>9,092,511,979.79</b>	<b>8,094,652,506.75</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		106,254,554.09	98,685,986.27
Others 1		12,499,446.58	12,499,446.58
Others 2		8,973,757,979.12	7,983,467,073.90
<b>Total Deposits (E)</b>		<b>9,092,511,979.79</b>	<b>8,094,652,506.75</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>9,092,511,979.79</b>	<b>8,094,652,506.75</b>



## STATEMENT NO. 3

### FAGGE LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,237,319,754.36	Local Govt Share of Statutory Allocation		1,135,630,366.69	3,452,155,000.00		3,452,155,000.00	2,316,524,633.31
519,960,408.28	Local Govt Share of VAT		803,275,327.86	835,000,000.00		835,000,000.00	31,724,672.14
180,974,786.19	Other Federally Allocated Revenue	<u>1</u>	74,347,186.50	1,354,700,000.00		1,354,700,000.00	1,280,352,813.50
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
16,805,000.00	Tax Revenue		33,603,000.00	114,000,000.00		114,000,000.00	80,397,000.00
45,005,833.19	Non Tax Revenue		32,837,172.69	226,312,500.00		226,312,500.00	193,475,327.31
32,085,000.00	Investment Income		32,116,000.00	80,000,000.00		80,000,000.00	47,884,000.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re- imbursement	<b>2</b>	0.00	0.00		0.00	0.00
3,100,000.00	Aids & Grants		6,000,000.00	10,000,000.00		10,000,000.00	4,000,000.00
93,563,783.52	Domestic Loans/Borrowings		114,406,694.81	341,000,000.00		341,000,000.00	226,593,305.19
0.00	Extraordinary Items		0.00	15,000,000.00		15,000,000.00	15,000,000.00
51,500.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,128,866,065.54</b>	<b>Total Revenue (A)</b>		<b>2,232,215,748.55</b>	<b>6,497,167,500.00</b>	-	<b>6,497,167,500.00</b>	<b>4,264,951,751.45</b>
	<b>LESS EXPENDITURE:</b>						
2,202,256,733.54	Salaries & Wages	<b>3</b>	2,180,812,858.73	2,160,632,085.00		2,160,632,085.00	-20,180,773.73
85,846,464.38	Social Benefits	<b>4</b>	85,846,464.38	114,162,612.00		114,162,612.00	28,316,147.62
282,757,571.61	Overhead Cost	<b>5</b>	608,550,132.07	779,050,000.00		779,050,000.00	170,499,867.93
189,214,252.30	Grants & Contributions		227,480,347.15	242,780,000.00		242,780,000.00	15,299,652.85
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.07	Domestic Interest/Discount	<b>6</b>	9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>2,802,593,153.90</b>	<b>Total Expenditure (B)</b>		<b>3,112,541,222.73</b>	<b>3,296,624,697.00</b>	<b>0.00</b>	<b>3,296,624,697.00</b>	<b>184,083,474.27</b>
<b>(673,727,088.36)</b>	<b>Operating Balance: (A - B)</b>		<b>(880,325,474.18)</b>	<b>3,200,542,803.00</b>	<b>0.00</b>	<b>3,200,542,803.00</b>	<b>4,080,868,277.18</b>
<b>(673,727,088.36)</b>	Transfer to Capital Development Fund		<b>(880,325,474.18)</b>				

## STATEMENT NO. 4

### FAGGE LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		27,370,288.17				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		(880,325,474.18)				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%
0.00	<b>Total Revenue</b>		<b>(852,955,186.01)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
8,000,000.00	Fixed Assets Procured		10,788,000.00	837,000,000.00	837,000,000.00	0.00	1%
237,766,589.92	Construction / Provision		143,271,217.32	1,363,500,000.00	1,363,500,000.00	0.00	11%
23,500,000.00	Rehabilitation / Repairs	7	0.00	488,000,000.00	488,000,000.00	0.00	0%
0.00	Preservation of the Environment		34,611,608.29	135,000,000.00	135,000,000.00	0.00	26%
0.00	Other Capital Project		0.00	65,000,000.00	65,000,000.00	0.00	0%
0.00	Liabilities / Equities		8,175,000.00	120,000,000.00	120,000,000.00	0.00	7%
269,266,589.92	<b>Sub-total</b>		<b>196,845,825.61</b>	<b>3,008,500,000.00</b>	<b>3,008,500,000.00</b>	0.00	<b>7%</b>
							-
	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	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
269,266,589.92	<b>Total Capital Expenditure for the year</b>		<b>196,845,825.61</b>	<b>3,008,500,000.00</b>	<b>3,008,500,000.00</b>	<b>0.00</b>	<b>7%</b>
							-
-269,266,589.92	<b>Closing Balance</b>		<b>-1,049,801,011.62</b>	<b>-3,008,500,000.00</b>	<b>-3,008,500,000.00</b>	<b>0.00</b>	<b>-0.07</b>

**SCHEDULE OF INVESTMENTS**  
**FAGGE LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK PLC	1,406.70
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	NIGER DELTA POWER	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,161,035.24</b>



# **GABASAWA LOCAL GOVERNMENT COUNCIL**



# GABASAWA LOCAL GOVERNMENT COUNCIL

KANO STATE  
SECRETARIAT ZAKIRAI TOWN  
(OFFICE OF THE EXECUTIVE CHAIRMAN)

Telegrms:  
LOCGSW

P.M.B. 002 ZAKIRAI  
KANO STATE - NIGERIA  
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:

*M. M. M. M.*  
Chairman  
Gabasawa Local Govt  
Kano State  
Date: \_\_\_\_\_

CHAIRMAN

GABASAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

*[Signature]*

TREASURER

GABASAWA LOCAL GOVT. COUNCIL

KANO STATE





# GABASAWA LOCAL GOVERNMENT COUNCIL

KANO STATE  
SECRETARIAT ZAKIRAI TOWN  
(OFFICE OF THE EXECUTIVE CHAIRMAN)

Telegrams:  
LOCGSW

P.M.B. 002 ZAKIRAI  
KANO STATE - NIGERIA  
DATE: \_\_\_\_\_

In case of reply please quote Reference  
Ref. No. \_\_\_\_\_

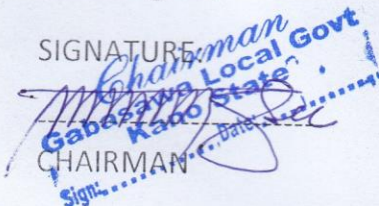
## RESPONSIBILITY FOR FINANCIAL STATEMENTS

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 31<sup>st</sup> December, 2021.

Best Regard,

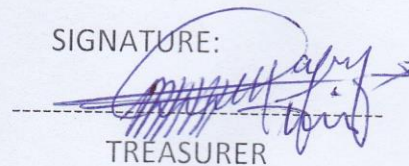
SIGNATURE

  
Chairman  
Gabasawa Local Govt  
Kano State  
CHAIRMAN  
Sign: .....

GABASAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

  
TREASURER

GABASAWA LOCAL GOVT. COUNCIL

KANO STATE





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF GABASAWA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**GABASAWA LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,194,414,780.00	Local Govt Share of Statutory Allocation		1,193,663,607.03	1,292,824,206.95
617,105,997.00	Local Govt Share of VAT		821,086,374.03	532,182,169.16
546,546,776.00	Other Federally Allocated Revenue	1	77,682,298.45	188,025,491.69
39,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
400,000.00	Tax Revenue	2	150,000.00	-
78,296,465.00	Non Tax Revenue	3	6,973,754.25	2,384,873.75
12,150,000.00	Investment Income		508,040.00	250,090.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
10,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		115,471,178.68	112,694,301.93
5,000,000.00	Extraordinary Items		1,645,966.31	-
500,000.00	Prepayments/Arrears of Revenue		-	240,000.00
<b>4,844,414,018.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,217,181,218.75</b>	<b>2,128,601,133.48</b>
	<b>PAYMENTS:</b>			
1,513,032,257.41	Salaries & Wages	5	1,295,894,901.82	1,405,173,510.60
72,500,000.00	Social Benefits	6	3,409,090.91	50,943,534.63
646,400,000.00	Overhead Cost	7	202,249,108.56	417,448,999.65
150,000,000.00	Grants & Contributions		44,007,172.04	77,123,046.64
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	-
-	Transfer to other Fund		-	-
<b>2,381,932,257.41</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,555,411,693.73</b>	<b>1,950,689,091.52</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>661,769,525.02</b>	<b>177,912,041.96</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
271,500,000.00	Fixed Assets Procured		88,079,317.20	62,799,704.75
1,520,000,000.00	Construction / Provision		95,256,747.19	142,400,211.67
460,000,000.00	Rehabilitation / Repairs		-	31,968,517.88
75,000,000.00	Preservation of the Environment	9	3,000,600.00	17,873,507.64
-	Other Capital Project		-	-
255,707,009.00	Liabilities / Equities		51,938,233.47	-
<b>2,582,207,009.00</b>	<b>Total Capital Expenditure = D</b>		<b>238,274,897.86</b>	<b>255,041,941.94</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>423,494,627.16</b>	<b>(77,129,899.98)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			0
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		176,689,332.45	(73,789,593.85)
	Increase/decrease in other Liability		211,747,313.58	
	<b>Total Movement in other cash equivalent account = G</b>		<b>388,436,646.03</b>	<b>(73,789,593.85)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>388,436,646.03</b>	<b>(73,789,593.85)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>35,057,981.13</b>	<b>(3,340,306.13)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2020 = H</b>		<b>4,193,737.82</b>	<b>7,534,043.95</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2020 = (G+H)</b>		<b>39,251,718.95</b>	<b>4,193,737.82</b>

## STATEMENT NO. 2

### GABASAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		2,189.80	2,767.69
Main Account		38,929,713.21	464,858.07
Project Account		6,973.62	7,002.18
Revenue Account		55,034.62	113,088.17
Others		257,807.70	3,606,021.71
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>39,251,718.95</b>	<b>4,193,737.82</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,831.74	50,653,870.80
<b>Advances</b>	<b>12</b>		
Retained Balance		793,528,034.81	582,846,663.30
Stabilization		588,793,304.73	588,793,304.73
Impersonal (Others)		37,572,119.88	24,572,119.88
Personal		435,852.42	435,852.42
<b>Total Non-Current Assets (C)</b>		<b>1,420,329,311.84</b>	<b>1,196,647,940.33</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	-
<b>Total Assets (D= A+B+C+D)</b>		<b>1,463,242,862.53</b>	<b>1,251,495,548.95</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		323,232,495.45	320,425,679.07
Others 1		26,921,811.53	27,249,673.80
Others 2		-	-
<b>Total Deposits (E)</b>		<b>350,154,306.98</b>	<b>347,675,352.87</b>
<i>Balance of Assets Over Liabilities (F)</i>		1,113,088,555.55	903,820,196.08
<b>Total Liabilities (G= D+E+F)</b>		<b>1,463,242,862.53</b>	<b>1,251,495,548.95</b>



## STATEMENT NO. 3

### GABASAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,292,824,206.95	Local Govt Share of Statutory Allocation		1,193,663,607.03	3,194,414,780.00		3,194,414,780.00	2,000,751,172.97
532,182,169.16	Local Govt Share of VAT		821,086,374.03	617,105,997.00		617,105,997.00	-203,980,377.03
188,025,491.69	Other Federally Allocated Revenue	1	77,682,298.45	546,546,776.00		546,546,776.00	468,864,477.55
0.00	10% State Allocation		0.00	39,000,000.00		39,000,000.00	39,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.00	Tax Revenue		150,000.00	400,000.00		400,000.00	250,000.00
2,384,873.75	Non Tax Revenue		6,973,754.25	78,296,465.00		78,296,465.00	71,322,710.75
250,090.00	Investment Income		508,040.00	12,150,000.00		12,150,000.00	11,641,960.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imbursement	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.0	10,000,000.00		10,000,000.00	10,000,000.00
112,694,301.93	Domestic Loans/Borrowings		115,471,178.68	341,000,000.00		341,000,000.00	225,528,821.32
0.00	Extraordinary Items		1,645,966.31	5,000,000.00		5,000,000.00	3,354,033.69
240,000.00	Prepayments/Arrears of Revenue		0.00	500,000.00		500,000.00	500,000.00
<b>2,128,601,133.48</b>	<b>Total Revenue (A)</b>		<b>2,217,181,218.75</b>	<b>4,844,414,018.00</b>	<b>0.00</b>	<b>4,844,414,018.00</b>	<b>2,627,232,799.25</b>
	<b>LESS EXPENDITURE:</b>						
1,405,173,510.60	Salaries & Wages	3	1,295,894,901.82	1,513,032,257.41		1,513,032,257.41	217,137,355.59
50,943,534.63	Social Benefits	4	3,409,090.91	72,500,000.00		72,500,000.00	69,090,909.09
417,448,999.65	Overhead Cost	5	202,249,108.56	646,400,000.00		646,400,000.00	444,150,891.44
77,123,046.64	Grants & Contributions		44,007,172.04	150,000,000.00		150,000,000.00	105,992,827.96
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
0.00	Domestic Interest/Discount	6	9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,950,689,091.52</b>	<b>Total Expenditure (B)</b>		<b>1,555,411,693.73</b>	<b>2,381,932,257.41</b>	<b>-</b>	<b>2,381,932,257.41</b>	<b>826,520,563.68</b>
<b>177,912,041.96</b>	<b>Operating Balance: (A - B)</b>		<b>661,769,525.02</b>	<b>2,462,481,760.59</b>	<b>0.00</b>	<b>2,462,481,760.59</b>	<b>1,800,712,235.57</b>
<b>177,912,041.96</b>	Transfer to Capital Development Fund		<b>661,769,525.02</b>				

## STATEMENT NO. 4

### GABASAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

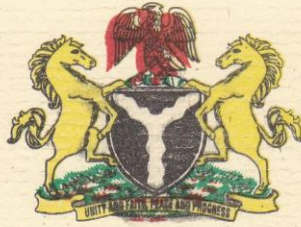
Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplem entary Budget 2021	Performan ce on Budget (%)
7,534,043.95	Opening Balance 1/1/2021		4,193,737.82				-
	<b>Add: Revenue</b>						-
177,912,041.96	Transfer from Capital Development Fund		661,769,525.02				0%
0.00	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%
<b>185,446,085.91</b>	<b>Total Revenue</b>		<b>665,963,262.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
62,799,704.75	Fixed Assets Purchased	<b>7</b>	88,079,317.20	271,500,000.00	271,500,000.00	0.00	32%
142,400,211.67	Construction / Provision		95,256,747.19	1,520,000,000.00	1,520,000,000.00	0.00	6%
31,968,517.88	Rehabilitation / Repairs		0.00	460,000,000.00	460,000,000.00	0.00	0%
17,873,507.64	Preservation of the Environment		3,000,600.00	75,000,000.00	75,000,000.00	0.00	4%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
	Liabilities / Equities		51,938,233.47	255,707,009.00	255,707,009.00	0.00	20%
<b>0.00</b>	<b>Sub-total</b>			<b>238,274,897.86</b>	<b>2,582,207,009.00</b>	<b>2,582,207,009.00</b>	0.00
							-
0.00	Capital Expenditure from Aids & Grants		0.00	0.00	0.00	0.00	0%
	Repayment of Borrowings/Sure-P		0.00	0.00	0.00	0.00	0%
<b>255,041,941.94</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
<b>255,041,941.94</b>	<b>Total Capital Expenditure for the year</b>		<b>238,274,897.86</b>	<b>2,582,207,009.00</b>	<b>2,582,207,009.00</b>	<b>0.00</b>	<b>9%</b>
							-
<b>-69,595,856.03</b>	<b>Closing Balance</b>		<b>427,688,364.98</b>	<b>-2,582,207,009.00</b>	<b>-2,582,207,009.00</b>	<b>0.00</b>	<b>-0.09</b>

**SCHEDULE OF INVESTMENTS**  
**GABASAWA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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	Niger Delta Power Holding	460,378.77
5	Urban Development Bank	500,000.00
	<b>TOTAL INVESTMENTS</b>	<b>3,661,831.74</b>



# **GARKO LOCAL GOVERNMENT COUNCIL**



# GARKO LOCAL GOVERNMENT

**Kano State - Nigeria**  
**(OFFICE OF THE CHAIRMAN)**

P.M.B. 3021,  
Kano.

**TEL:**  
**Mobile:**

*In case of reply please quote Reference*

**No.:** \_\_\_\_\_

**Date:** \_\_\_\_\_

## STATEMENT OF ACCOUNTING POLICY

The General purpose of 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

GARKO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE

TREASURER

GARKO LOCAL GOVT. COUNCIL

KANO STATE





# GARKO LOCAL GOVERNMENT

Kano State - Nigeria

(OFFICE OF THE CHAIRMAN)

P.M.B. 3021,  
Kano.

TEL:  
Mobile:

In case of reply please quote Reference

Nb.: \_\_\_\_\_

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 standard 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 the local Government as at the year ended 31<sup>st</sup> December, 2021.

Best Regards,

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF GARKO LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**GARKO LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
1,945,958,387.20	Local Govt Share of Statutory Allocation		1,047,683,330.40	1,153,204,993.96
717,290,250.00	Local Govt Share of VAT		750,356,403.82	484,700,075.36
576,988,378.00	Other Federally Allocated Revenue	<b>1</b>	69,292,958.81	168,719,458.98
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,950,000.00	Tax Revenue	<b>2</b>	120,000.00	-
64,578,250.00	Non Tax Revenue	<b>3</b>	2,022,363.89	1,591,300.00
23,750,000.00	Investment Income		1,746,045.00	1,002,000.00
300,000.00	Interest Earned		-	-
-	Refund and Re-imburement	<b>4</b>	-	-
10,000,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		115,471,178.68	84,253,765.75
5,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>3,756,815,265.20</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,986,692,280.60</b>	<b>1,893,471,594.05</b>
	<b>PAYMENTS:</b>			
1,045,559,017.20	Salaries & Wages	<b>5</b>	966,698,303.13	993,973,479.56
142,014,284.00	Social Benefits	<b>6</b>	3,409,090.91	85,846,464.38
676,461,301.00	Overhead Cost	<b>7</b>	376,054,938.11	359,795,376.64
135,000,000.00	Grants & Contributions		80,931,692.88	87,087,684.94
-	Subsidies General		-	-
-	Domestic Interest/Discount	<b>8</b>	9,851,420.40	42,518,132.04
-	Transfer to other Fund		-	-
<b>1,999,034,602.20</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,436,945,445.43</b>	<b>1,569,221,137.56</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>549,746,835.17</b>	<b>324,250,456.49</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
385,050,000.00	Fixed Assets Procured		30,466,668.97	25,000,000.00
1,098,500,000.00	Construction / Provision		142,881,376.93	128,517,385.94
340,000,000.00	Rehabilitation / Repairs		4,814,284.09	47,005,498.06
59,500,000.00	Preservation of the Environment	<b>9</b>	-	-
40,000,000.00	Other Capital Project		2,059,985.96	-
-	Liabilities / Equities		-	-
<b>1,923,050,000.00</b>	<b>Total Capital Expenditure = D</b>		<b>180,222,315.95</b>	<b>200,522,884.00</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>369,524,519.22</b>	<b>123,727,572.49</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			0
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		365,320,623.23	155,142,727.37
	Increase/decrease in other Liability		(1,924,483.89)	
	<b>Total Movement in other cash equivalent account = G</b>		<b>367,245,107.12</b>	<b>155,142,727.37</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>367,245,107.12</b>	<b>155,142,727.37</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>2,279,412.10</b>	<b>(31,415,154.88)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>146,344.75</b>	<b>31,561,499.63</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>2,425,756.85</b>	<b>146,344.75</b>

## STATEMENT NO. 2

### GARKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		1,131.61	-
Main Account		2,415,820.35	142,422.79
Project Account			-
Revenue Account		8,059.54	3,921.96
Others		745.35	
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>2,425,756.85</b>	<b>146,344.75</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,161,855.51	47,833,070.33
<b>Advances</b>			
Retained Balance	<b>12</b>	2,065,888,212.73	1,655,896,374.68
Stabilization		591,747,428.39	591,747,428.39
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>2,657,635,641.12</b>	<b>2,247,643,803.07</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	-
<b>Total Assets (D= A+B+C+D)</b>		<b>2,663,223,253.48</b>	<b>2,295,623,218.15</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		49,103,388.80	49,270,435.75
Others 1		40,478,401.42	40,847,401.42
Others 2		-	1,388,436.94
<b>Total Deposits (E)</b>		<b>89,581,790.22</b>	<b>91,506,274.11</b>
<i>Balance of Assets Over Liabilities (F)</i>		2,573,641,463.26	2,204,116,944.04
<b>Total Liabilities (G= D+E+F)</b>		<b>2,663,223,253.48</b>	<b>2,295,623,218.15</b>



## STATEMENT NO. 3

### GARKO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,153,204,993.96	Local Govt Share of Statutory Allocation	<u>1</u>	1,047,683,330.40	1,945,958,387.20	0.00	1,945,958,387.20	898,275,056.80
484,700,075.36	Local Govt Share of VAT		750,356,403.82	717,290,250.00	0.00	717,290,250.00	-33,066,153.82
168,719,458.98	Other Federally Allocated Revenue		69,292,958.81	576,988,378.00	0.00	576,988,378.00	507,695,419.19
0.00	10% State Allocation		0.00	69,000,000.00	0.00	69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00	0.00	0.00	0.00
0.00	Tax Revenue	<u>2</u>	120,000.00	1,950,000.00	0.00	1,950,000.00	1,830,000.00
1,591,300.00	Non Tax Revenue		2,022,363.89	64,578,250.00	0.00	64,578,250.00	62,555,886.11
1,002,000.00	Investment Income		1,746,045.00	23,750,000.00	0.00	23,750,000.00	22,003,955.00
0.00	Interest Earned		0.00	300,000.00	0.00	300,000.00	300,000.00
0.00	Refund and Re- imbursement		0.00	0.00	0.00	0.00	0.00
0.00	Aids & Grants		0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00
84,253,765.75	Domestic Loans/Borrowings		115,471,178.68	342,000,000.00	0.00	342,000,000.00	226,528,821.32
0.00	Extraordinary Items		0.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>1,893,471,594.05</b>	<b>Total Revenue (A)</b>			<b>1,986,692,280.60</b>	<b>3,756,815,265.20</b>	<b>0.00</b>	<b>3,756,815,265.20</b>
	<b>LESS EXPENDITURE:</b>						
993,973,479.56	Salaries & Wages	<u>3</u>	966,698,303.13	1,045,559,017.20	0.00	1,045,559,017.20	78,860,714.07
85,846,464.38	Social Benefits	<u>4</u>	3,409,090.91	142,014,284.00	0.00	142,014,284.00	138,605,193.09
359,795,376.64	Overhead Cost	<u>5</u>	376,054,938.11	676,461,301.00	0.00	676,461,301.00	300,406,362.89
87,087,684.94	Grants & Contributions	<u>6</u>	80,931,692.88	135,000,000.00	0.00	135,000,000.00	54,068,307.12
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.04	Domestic Interest/Discount		9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>1,569,221,137.56</b>	<b>Total Expenditure (B)</b>		<b>1,436,945,445.43</b>	<b>1,999,034,602.20</b>	<b>0.00</b>	<b>1,999,034,602.20</b>	<b>562,089,156.77</b>
<b>324,250,456.49</b>	<b>Operating Balance: (A - B)</b>		<b>549,746,835.17</b>	<b>1,757,780,663.00</b>	<b>0.00</b>	<b>1,757,780,663.00</b>	<b>1,208,033,827.83</b>
<b>324,250,456.49</b>	Transfer to Capital Development Fund		<b>549,746,835.17</b>				

## STATEMENT NO. 4

### GARKO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
31,561,499.630.00	Opening Balance 1/1/2021		146,344.75				-
	<b>Add: Revenue</b>						-
324,250,456.490.00	Transfer from Capital Development Fund		549,746,835.17				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%
<b>355,811,956.12</b>	<b>Total Revenue</b>		<b>549,893,179.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						-
25,000,000.00	Fixed Assets Purchased		30,466,668.97	385,050,000.00	385,050,000.00	0.000	8%
128,517,385.94	Construction / Provision		142,881,376.93	1,098,500,000.00	1,098,500,000.00	0.000	13%
47,005,498.06	Rehabilitation / Repairs	7	4,814,284.09	340,000,000.00	340,000,000.00	0.000	1%
0.00	Preservation of the Environment		0.00	59,500,000.00	59,500,000.00	0.000	0%
0.00	Other Capital Project		2,059,985.96	40,000,000.00	40,000,000.00	0.000	5%
0.00	Liabilities / Equities		0.00	0.00	0.00	0.000	#DIV/0!
<b>200,522,884.00</b>	<b>Sub-total</b>		<b>180,222,315.95</b>	<b>1,923,050,000.00</b>	<b>1,923,050,000.00</b>	<b>0.00</b>	<b>9%</b>
	Capital Expenditure from Aids & Grants		0.00	0.00	0.00	0.00	0%
	- Repayment of Borrowings/Sure-P		0.00	0.00	0.00	0.00	0%
	- <b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>200,522,884.00</b>	<b>Total Capital Expenditure for the year</b>		<b>180,222,315.95</b>	<b>1,923,050,000.00</b>	<b>1,923,050,000.00</b>	<b>0.00</b>	<b>9%</b>
							-
<b>155,289,072.12</b>	<b>Closing Balance</b>		<b>369,670,863.97</b>	<b>-1,923,050,000.00</b>	<b>-1,923,050,000.00</b>	<b>0.00</b>	<b>-0.09</b>

**SCHEDULE OF INVESTMENTS**  
**GARKO LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK PLC	2,226.97
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	NIGER DELTER POWER HOLDING	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,161,855.51</b>



# **GARUN MALAM LOCAL GOVERNMENT COUNCIL**



# **GARUN MALLAM LOCAL GOVERNMENT**

## **KANO STATE**

P. M. B. 3021  
Kano - Nigeria

**(OFFICE OF THE EXECUTIVE CHAIRMAN)**

*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**  
**GARUN MALLAM LOCAL GOVERNMENT**  
**GOVERNMENT KANO STATE**

  
**SIGNATURE:**

**TREASURER**  
**GARUN MALLAM LOCAL**  
**KANO STATE**





# GARUN MALLAM LOCAL GOVERNMENT KANO STATE

P. M. B. 3021  
Kano - Nigeria

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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 provision 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 transaction 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 31<sup>st</sup> December 2021

Best Regard

SIGNATURE

CHAIRMAN  
GARUN MALLAM LOCAL GOVERNMENT  
KANO STATE

SIGNATURE

TREASURER

GARUN MALLAM LOCAL GOVERNMENT  
KANO STATE





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF GARUN MALLAM LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
KANO STATE

  
Ahmad Tijani Abdullahi *CSA*  
AUDITOR GENERAL

24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH

# STATEMENT NO. 1

## GARUN MALAM LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,193,810,490.00	Local Govt Share of Statutory Allocation		1,041,391,460.73	1,147,187,291.38
766,330,204.00	Local Govt Share of VAT		683,339,556.72	441,354,928.19
450,782,900.00	Other Federally Allocated Revenue	1	68,931,371.38	164,013,115.12
60,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
6,700,000.00	Tax Revenue	2	854,200.00	29,012,343.43
50,617,118.00	Non Tax Revenue	3	3,352,181.72	1,669,600.00
5,520,000.00	Investment Income		40,000.00	72,200.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
253,000,000.00	Domestic Loans/Borrowings		107,507,685.60	124,799,276.85
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>3,786,760,712.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,905,416,456.15</b>	<b>1,908,108,754.97</b>
	<b>PAYMENTS:</b>			
1,060,277,308.00	Salaries & Wages	5	912,417,000.66	895,372,163.94
66,595,627.00	Social Benefits	6	40,909,090.92	117,742,053.09
828,200,000.00	Overhead Cost	7	617,374,424.80	520,633,427.93
107,000,000.00	Grants & Contributions		103,839,405.04	111,034,949.74
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,062,072,935.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,684,391,341.82</b>	<b>1,687,300,726.79</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>221,025,114.33</b>	<b>220,808,028.18</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
173,500,000.00	Fixed Assets Purchased		50,808,513.03	65,860,000.00
487,550,000.00	Construction / Provision		32,556,296.46	16,487,534.04
722,500,000.00	Rehabilitation / Repairs		14,097,424.13	350,000.00
129,370,719.00	Preservation of the Environment	9	1,863,829.49	-
10,000,000.00	Other Capital Project		-	-
153,000,000.00	Liabilities / Equities		49,350,000.00	-
<b>1,675,920,719.00</b>	<b>Total Capital Expenditure = D</b>		<b>148,676,063.11</b>	<b>82,697,534.04</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>72,349,051.22</b>	<b>138,110,494.14</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			0
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		177,827,887.34	167,072,837.57
	Increase/decrease in other Liability		214,002,412.95	
	<b>Total Movement in other cash equivalent account =G</b>		<b>(36,174,525.61)</b>	<b>167,072,837.57</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>36,174,525.61</b>	<b>167,072,837.57</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>36,174,525.61</b>	<b>(28,962,343.43)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>7,371,446.45</b>	<b>36,333,789.88</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>43,545,972.06</b>	<b>7,371,446.45</b>

## STATEMENT NO. 2

### GARUN MALAM LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		9,930.00	-
Main Account		43,188,809.13	7,339,289.54
Project Account			-
Revenue Account		91,572.52	25,968.81
Others		255,660.41	6,188.10
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>43,545,972.06</b>	<b>7,371,446.45</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	5,682,922.98	62,209,704.62
<b>Advances</b>	<b>12</b>		
Retained Balance		3,184,766,062.64	2,950,411,393.66
Stabilization		608,313,824.48	608,313,824.48
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>3,793,079,887.12</b>	<b>3,558,725,218.14</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	-
<b>Total Assets (D= A+B+C+D)</b>		<b>3,842,308,782.16</b>	<b>3,628,306,369.21</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		58,053,504.85	57,438,387.20
Others 1		34,996,405.91	39,798,802.05
Others 2		-	-
<b>Total Deposits (E)</b>		<b>93,049,910.76</b>	<b>97,237,189.25</b>
<i>Balance of Assets Over Liabilities (F)</i>		3,749,258,871.40	3,531,069,179.96
<b>Total Liabilities (G= D+E+F)</b>		<b>3,842,308,782.16</b>	<b>3,628,306,369.21</b>



## STATEMENT NO. 3

### GARUN MALAM LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,147,187,291.38	Local Govt Share of Statutory Allocation	<u>1</u>	1,041,391,460.73	2,193,810,490.00		2,193,810,490.00	1,152,419,029.27
441,354,928.19	Local Govt Share of VAT		683,339,556.72	766,330,204.00		766,330,204.00	82,990,647.28
164,013,115.12	Other Federally Allocated Revenue		68,931,371.38	450,782,900.00		450,782,900.00	381,851,528.62
0.00	10% State Allocation		0.00	60,000,000.00		60,000,000.00	60,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
29,012,343.43	Tax Revenue	<u>2</u>	854,200.00	6,700,000.00		6,700,000.00	5,845,800.00
1,669,600.00	Non Tax Revenue		3,352,181.72	50,617,118.00		50,617,118.00	47,264,936.28
72,200.00	Investment Income		40,000.00	5,520,000.00		5,520,000.00	5,480,000.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imbursment		0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
124,799,276.85	Domestic Loans/Borrowings		107,507,685.60	253,000,000.00		253,000,000.00	145,492,314.40
0.00	Extraordinary Items		0.00	0.00		0.00	0.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>1,908,108,754.97</b>	<b>Total Revenue (A)</b>			<b>1,905,416,456.15</b>	<b>3,786,760,712.00</b>	-	<b>3,786,760,712.00</b>
	<b>LESS EXPENDITURE:</b>						
895,372,163.94	Salaries & Wages	<u>3</u>	912,417,000.66	1,060,277,308.00		1,060,277,308.00	147,860,307.34
117,742,053.09	Social Benefits	<u>4</u>	40,909,090.92	66,595,627.00		66,595,627.00	25,686,536.08
520,633,427.93	Overhead Cost	<u>5</u>	617,374,424.80	828,200,000.00		828,200,000.00	210,825,575.20
111,034,949.74	Grants & Contributions	<u>6</u>	103,839,405.04	107,000,000.00		107,000,000.00	3,160,594.96
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,687,300,726.79</b>	<b>Total Expenditure (B)</b>		<b>1,684,391,341.82</b>	<b>2,062,072,935.00</b>	-	<b>2,062,072,935.00</b>	<b>377,681,593.18</b>
<b>220,808,028.18</b>	<b>Operating Balance: (A - B)</b>		<b>221,025,114.33</b>	<b>1,724,687,777.00</b>	-	<b>1,724,687,777.00</b>	<b>1,503,662,662.67</b>
<b>220,808,028.18</b>	Transfer to Capital Development Fund		<b>221,025,114.33</b>				

## STATEMENT NO. 4

### GARUN MALAM LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 202 1	Original Budget	Suppleme ntary Budget 2021	Performance on Budget (%)
36,333,789.88	Opening Balance 1/1/2021		7,371,446.45				
	<b>Add: Revenue</b>						
220,808,028.18	Transfer from Capital Development Fund		221,025,114.33				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%
257,141,818.06	<b>Total Revenue</b>		228,396,560.78	0.00	0.00	0.00	0%
	<b>Less: Capital Expenditure</b>						
65,860,000.00	Fixed Assets Purchased	<b>7</b>	50,808,513.03	173,500,000.00	173,500,000.00	0.00	29%
16,487,534.04	Construction / Provision		32,556,296.46	487,550,000.00	487,550,000.00	0.00	7%
350,000.00	Rehabilitation / Repairs		14,097,424.13	722,500,000.00	722,500,000.00	0.00	2%
0.00	Preservation of the Environment		1,863,829.49	129,370,719.00	129,370,719.00	0.00	1%
0.00	Other Capital Project		0.00	10,000,000.00	10,000,000.00	0.00	0%
0.00	Liabilities / Equities		49,350,000.00	153,000,000.00	153,000,000.00	0.00	32%
82,697,534.04	<b>Sub-total</b>			148,676,063.11	1,675,920,719.00	1,675,920,719.00	0.00
0.00	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	<b>Sub-total</b>		0.00	0.00	0.00	0.00	0%
82,697,534.04	<b>Total Capital Expenditure for the year</b>		148,676,063.11	1,675,920,719.00	1,675,920,719.00	0.00	9%
174,444,284.02	<b>Closing Balance</b>		79,720,497.67	-1,675,920,719.00	-1,675,920,719.00	0.00	-0.09

**SCHEDULE OF INVESTMENTS**  
**GARUN MALAM LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>5,682,922.98</b>



# **GAYA LOCAL GOVERNMENT COUNCIL**



# GAYA LOCAL GOVERNMENT KANO STATE

P.M.B. 3021  
Kano - Nigeria

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply, please quote Reference

No.....

Date.....

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 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 GPRS are in compliance with the provision of Public Financial Management Law 2020, the Kano 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 KANO STATE

P.M.B. 3021  
Kano - Nigeria

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply, please quote Reference

Tel:  
Mobile:

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 transaction 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 31<sup>st</sup> December, 2021.*

*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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF GAYA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**GAYA LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,937,578,592.00	Local Govt Share of Statutory Allocation		1,138,272,335.38	1,239,846,599.76
638,000,000.00	Local Govt Share of VAT		806,462,583.03	522,051,037.73
507,785,874.00	Other Federally Allocated Revenue	1	74,499,017.79	181,439,697.09
39,000,000.00	10% State Allocation		-	-
447,281,979.00	Other Capital Receipts		-	-
470,000.00	Tax Revenue	2	217,500.00	-
64,881,318.00	Non Tax Revenue	3	3,653,530.57	3,225,256.29
1,450,000.00	Investment Income		144,000.00	838,890.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
5,000,000.00	Aids & Grants		-	-
214,475,045.00	Domestic Loans/Borrowings		58,012,330.41	161,960,445.58
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,855,922,808.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,081,261,297.18</b>	<b>2,109,361,926.45</b>
	<b>PAYMENTS:</b>			
1,339,336,440.00	Salaries & Wages	5	1,329,936,305.27	1,421,555,281.93
112,500,000.00	Social Benefits	6	24,646,464.61	40,909,090.91
695,110,000.00	Overhead Cost	7	429,473,647.56	241,885,852.77
72,500,000.00	Grants & Contributions		97,262,453.76	54,959,666.64
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,219,446,440.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,891,170,291.60</b>	<b>1,801,828,024.34</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>190,091,005.58</b>	<b>307,533,902.11</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
278,100,000.00	Fixed Assets Purchased		12,000,000.00	21,040,890.60
952,000,000.00	Construction / Provision		17,303,773.41	159,136,311.65
405,000,000.00	Rehabilitation / Repairs		20,000,000.00	70,948,412.45
130,000,000.00	Preservation of the Environment	9	-	26,121,839.10
-	Other Capital Project		-	-
322,288,580.00	Liabilities / Equities		32,369,215.00	-
<b>2,087,388,580.00</b>	<b>Total Capital Expenditure = D</b>		<b>81,672,988.41</b>	<b>277,247,453.80</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>108,418,017.17</b>	<b>30,286,448.31</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(41,703,488.74)	
	Increase/decrease in other Liability		(147,173,253.33)	54,255,678.69
	<b>Total Movement in other cash equivalent account = G</b>		<b>105,469,764.59</b>	<b>54,255,678.69</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>105,469,764.59</b>	<b>54,255,678.69</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>2,948,252.58</b>	<b>(23,969,230.38)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>6,317,620.06</b>	<b>30,286,850.44</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>9,265,872.64</b>	<b>6,317,620.06</b>

## STATEMENT NO. 2

### GAYA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		1,061,000.00	20.63
Main Account		4,679,988.13	6,138,605.13
Project Account		-	12,043.64
Revenue Account		1,658,087.29	133,320.87
Others		1,866,797.22	33,629.79
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>9,265,872.64</b>	<b>6,317,620.06</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,415.94	45,364,904.68
<b>Advances</b>	<b>12</b>		
Retained Balance		-	-
Stabilization		583,932,402.65	583,932,402.65
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>583,932,402.65</b>	<b>583,932,402.65</b>
<i>Balance of Liabilities Over Assets (D)</i>		253,543,431.58	361,961,448.75
<b>Total Assets (D= A+B+C+D)</b>		<b>850,403,122.81</b>	<b>997,576,376.14</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		84,500,021.30	83,469,744.68
Others 1		29,310,445.07	33,101,925.34
Others 2		736,592,656.44	881,004,706.12
<b>Total Deposits (E)</b>		<b>850,403,122.81</b>	<b>997,576,376.14</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>850,403,122.81</b>	<b>997,576,376.14</b>



## STATEMENT NO. 3

### GAYA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,239,846,599.76	Local Govt Share of Statutory Allocation	1	1,138,272,335.38	2,937,578,592.00	0.00	2,937,578,592.00	1,799,306,256.62
522,051,037.73	Local Govt Share of VAT		806,462,583.03	638,000,000.00	0.00	638,000,000.00	-168,462,583.03
181,439,697.09	Other Federally Allocated Revenue		74,499,017.79	507,785,874.00	0.00	507,785,874.00	433,286,856.21
0.00	10% State Allocation		0.00	39,000,000.00	0.00	39,000,000.00	39,000,000.00
0.00	Other Capital Receipts		0.00	447,281,979.00	0.00	447,281,979.00	447,281,979.00
0.00	Tax Revenue	2	217,500.00	470,000.00	0.00	470,000.00	252,500.00
3,225,256.29	Non Tax Revenue		3,653,530.57	64,881,318.00	0.00	64,881,318.00	61,227,787.43
838,890.00	Investment Income		144,000.00	1,450,000.00	0.00	1,450,000.00	1,306,000.00
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00
0.00	Refund and Re-imburement		0.00	0.00	0.00	0.00	0.00
0.00	Aids & Grants		0.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00
161,960,445.58	Domestic Loans/Borrowings		58,012,330.41	214,475,045.00	0.00	214,475,045.00	156,462,714.59
0.00	Extraordinary Items		0.00	0.00	0.00	0.00	0.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>2,109,361,926.45</b>	<b>Total Revenue (A)</b>			<b>2,081,261,297.18</b>	<b>4,855,922,808.00</b>	<b>0.00</b>	<b>4,855,922,808.00</b>
	<b>LESS EXPENDITURE:</b>						
1,421,555,281.93	Salaries & Wages	3	1,329,936,305.27	1,339,336,440.00	0.00	1,339,336,440.00	9,400,134.73
40,909,090.91	Social Benefits	4	24,646,464.61	112,500,000.00	0.00	112,500,000.00	87,853,535.39
241,885,852.77	Overhead Cost	5	429,473,647.56	695,110,000.00	0.00	695,110,000.00	265,636,352.44
54,959,666.64	Grants & Contributions	6	97,262,453.76	72,500,000.00	0.00	72,500,000.00	-24,762,453.76
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>1,801,828,024.34</b>	<b>Total Expenditure (B)</b>		<b>1,891,170,291.60</b>	<b>2,219,446,440.00</b>	<b>0.00</b>	<b>2,219,446,440.00</b>	<b>328,276,148.40</b>
<b>307,533,902.11</b>	<b>Operating Balance: (A - B)</b>		<b>190,091,005.58</b>	<b>2,636,476,368.00</b>	<b>0.00</b>	<b>2,636,476,368.00</b>	<b>2,446,385,362.42</b>
<b>307,533,902.11</b>	Transfer to Capital Development Fund		<b>190,091,005.58</b>				

## STATEMENT NO. 4

### GAYA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplem entary Budget 2021	Performan ce on Budget (%)
	Opening Balance 1/1/2021		6,317,620.06				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		190,091,005.58				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>196,408,625.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
21,040,890.60	Fixed Assets Purchased	<b>7</b>	12,000,000.00	278,100,000.00	278,100,000.00	0.00	4%
159,136,311.65	Construction / Provision		17,303,773.41	952,000,000.00	952,000,000.00	0.00	2%
70,948,412.45	Rehabilitation / Repairs		20,000,000.00	405,000,000.00	405,000,000.00	0.00	5%
26,121,839.10	Preservation of the Environment		0.00	130,000,000.00	130,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		32,369,215.00	322,288,580.00	322,288,580.00	0.00	10%
<b>277,247,453.80</b>	<b>Sub-total</b>			<b>81,672,988.41</b>	<b>2,087,388,580.00</b>	<b>2,087,388,580.00</b>	<b>0.00</b>
							-
	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
<b>277,247,453.80</b>	<b>Total Capital Expenditure for the year</b>		<b>81,672,988.41</b>	<b>2,087,388,580.00</b>	<b>2,087,388,580.00</b>	<b>0.00</b>	<b>4%</b>
							-
<b>-277,247,453.80</b>	<b>Closing Balance</b>		<b>114,735,637.23</b>	<b>-2,087,388,580.00</b>	<b>-2,087,388,580.00</b>	<b>0.00</b>	<b>-0.04</b>

**SCHEDULE OF INVESTMENTS**  
**GAYA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

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



# **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. GELG/TREA/FIN/VOL.I/127...**

**Date:** 17th October, 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*  
GEZAWA LOCAL GOVT  
KANO STATE  
Sign: \_\_\_\_\_  
Date: \_\_\_\_\_

CHAIRMAN  
GEZAWA LOCAL GOVT. COUNCIL  
KANO STATE

SIGNATURE:

*Treasurer*  
GEZAWA LOCAL GOVT.  
KANO STATE  
TREASURER

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. GELG/TREA/FIN/VOL.I/127...

Date: 17th October, 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, 2021

Best Regard,

SIGNATURE:

Sign:.....

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**

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF GEZAWA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## GEZAWA LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,699,981,360.00	Local Govt Share of Statutory Allocation		1,322,261,915.35	1,415,818,867.66
936,736,952.00	Local Govt Share of VAT		924,532,324.04	600,569,566.77
447,390,572.00	Other Federally Allocated Revenue	1	85,072,713.86	207,524,253.43
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
70,435,100.00	Tax Revenue	2	15,158,000.00	13,320,000.00
100,797,380.00	Non Tax Revenue	3	2,607,011.00	6,695,086.56
8,020,000.00	Investment Income		6,815,280.00	844,490.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
25,000,000.00	Aids & Grants		5,000,000.00	-
341,000,000.00	Domestic Loans/Borrowings		113,929,061.90	84,279,368.43
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>5,698,361,364.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,475,376,306.15</b>	<b>2,329,051,632.85</b>
	<b>PAYMENTS:</b>			
1,608,669,962.00	Salaries & Wages	5	1,637,173,517.35	1,635,102,097.25
64,600,000.00	Social Benefits	6	105,846,464.88	40,909,090.92
396,440,601.00	Overhead Cost	7	364,432,454.48	327,961,267.14
112,190,704.00	Grants & Contributions		110,176,597.64	37,853,699.49
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,283.09
-	Transfer to other Fund		-	-
<b>2,181,901,267.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>2,227,480,454.75</b>	<b>2,084,344,437.89</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>247,895,851.40</b>	<b>244,707,194.96</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
169,573,528.57	Fixed Assets Purchased		51,975,070.61	-
1,272,554,098.00	Construction / Provision		58,614,722.52	108,184,108.91
435,500,000.00	Rehabilitation / Repairs		14,000,000.00	38,712,200.51
154,823,113.43	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
200,738,508.00	Liabilities / Equities		54,573,665.76	-
<b>2,233,189,248.00</b>	<b>Total Capital Expenditure = D</b>		<b>179,163,458.89</b>	<b>146,896,309.42</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>68,732,392.51</b>	<b>97,810,885.54</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(54,227,784.18)	111,467,125.53
	Increase/decrease in other Liability		(99,142,475.55)	
	<b>Total Movement in other cash equivalent account = G</b>		<b>44,914,691.37</b>	<b>111,467,125.53</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>44,914,691.37</b>	<b>111,467,125.53</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>23,817,701.14</b>	<b>(13,656,239.99)</b>
	Cash & Its Equivalent as at 1/1/2021 = H		11,269,056.30	24,925,296.29
	Cash & Its Equivalent as at 31/12/2021 = (G+H)		35,086,757.44	11,269,056.30

## STATEMENT NO. 2

### GEZAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		1,648.14	
Main Account		27,668,746.63	11,140,574.50
Project Account			
Revenue Account		7,162,768.55	108,481.80
Others		253,594.12	20,000.00
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>35,086,757.44</b>	<b>11,269,056.30</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	6,074,707.16	60,302,491.34
<b>Advances</b>			
Retained Balance	<b>12</b>	-	
Stabilization		603,597,199.84	603,597,199.84
Impersonal (Others)			
Personal		-	
<b>Total Non-Current Assets (C)</b>		<b>603,597,199.84</b>	<b>603,597,199.84</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	
<b>Total Assets (D= A+B+C+D)</b>		<b>644,758,664.44</b>	<b>675,168,747.48</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		163,182,712.05	162,825,454.72
Others 1		15,472,382.76	15,472,382.76
Others 2		273,953,685.17	373,453,418.05
<b>Total Deposits (E)</b>		<b>452,608,779.98</b>	<b>551,751,255.53</b>
<i>Balance of Assets Over Liabilities (F)</i>		192,149,884.46	123,417,491.95
<b>Total Liabilities (G= D+E+F)</b>		<b>644,758,664.44</b>	<b>675,168,747.48</b>



## STATEMENT NO. 3

### GEZAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,415,818,867.66	Local Govt Share of Statutory Allocation		1,322,261,915.35	3,699,981,360.00	0.00	3,699,981,360.00	2,377,719,444.65
600,569,566.77	Local Govt Share of VAT		924,532,324.04	936,736,952.00	0.00	936,736,952.00	12,204,627.96
207,524,253.43	Other Federally Allocated Revenue	1	85,072,713.86	447,390,572.00	0.00	447,390,572.00	362,317,858.14
0.00	10% State Allocation		0.00	69,000,000.00	0.00	69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00	0.00	0.00	0.00
13,320,000.00	Tax Revenue		15,158,000.00	70,435,100.00	0.00	70,435,100.00	55,277,100.00
6,695,086.56	Non Tax Revenue		2,607,011.00	100,797,380.00	0.00	100,797,380.00	98,190,369.00
844,490.00	Investment Income		6,815,280.00	8,020,000.00	0.00	8,020,000.00	1,204,720.00
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00
0.00	Refund and Reimbursement	2	0.00	0.00	0.00	0.00	0.00
0.00	Aids & Grants		5,000,000.00	25,000,000.00	0.00	25,000,000.00	20,000,000.00
84,279,368.43	Domestic Loans/Borrowings		113,929,061.90	341,000,000.00	0.00	341,000,000.00	227,070,938.10
0.00	Extraordinary Items		0.00	0.00	0.00	0.00	0.00
	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>2,329,051,632.85</b>	<b>Total Revenue (A)</b>		<b>2,475,376,306.15</b>	<b>5,698,361,364.00</b>	<b>0.00</b>	<b>5,698,361,364.00</b>	<b>3,222,985,057.85</b>
	<b>LESS EXPENDITURE:</b>						
1,635,102,097.25	Salaries & Wages	3	1,637,173,517.35	1,608,669,962.00	0.00	1,608,669,962.00	-28,503,555.35
40,909,090.92	Social Benefits	4	105,846,464.88	64,600,000.00	0.00	64,600,000.00	-41,246,464.88
327,961,267.14	Overhead Cost	5	364,432,454.48	396,440,601.00	0.00	396,440,601.00	32,008,146.52
37,853,699.49	Grants & Contributions		110,176,597.64	112,190,704.00	0.00	112,190,704.00	2,014,106.36
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,283.09	Domestic Interest/Discount	6	9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>2,084,344,437.89</b>	<b>Total Expenditure (B)</b>		<b>2,227,480,454.75</b>	<b>2,181,901,267.00</b>	<b>0.00</b>	<b>2,181,901,267.00</b>	<b>(45,579,187.75)</b>
<b>244,707,194.96</b>	<b>Operating Balance: (A - B)</b>		<b>247,895,851.40</b>	<b>3,516,460,097.00</b>	<b>0.00</b>	<b>3,516,460,097.00</b>	<b>3,268,564,245.60</b>
<b>244,707,194.96</b>	Transfer to Capital Development Fund		<b>247,895,851.40</b>				

## STATEMENT NO. 4

### GEZAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		11,269,056.30				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		247,895,851.40				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>259,164,907.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
0.00	Fixed Assets Purchased		51,975,070.61	169,573,528.57	169,573,528.57		31%
108,184,108.91	Construction / Provision		58,614,722.52	1,272,554,098.00	1,272,554,098.00		5%
38,712,200.51	Rehabilitation / Repairs	7	14,000,000.00	435,500,000.00	435,500,000.00		3%
0.00	Preservation of the Environment		0.00	154,823,113.43	154,823,113.43		0%
0.00	Other Capital Project		0.00	0.00	0.00		#DIV/0!
0.00	Liabilities / Equities		54,573,665.76	200,738,508.00	200,738,508.00		27%
<b>146,896,309.42</b>	<b>Sub-total</b>		<b>179,163,458.89</b>	<b>2,233,189,248.00</b>	<b>2,233,189,248.00</b>		<b>8%</b>
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>146,896,309.42</b>	<b>Total Capital Expenditure for the year</b>		<b>179,163,458.89</b>	<b>2,233,189,248.00</b>	<b>2,233,189,248.00</b>	<b>0.00</b>	<b>8%</b>
<b>-146,896,309.42</b>	<b>Closing Balance</b>		<b>80,001,448.81</b>	<b>-2,233,189,248.00</b>	<b>-2,233,189,248.00</b>	<b>0.00</b>	<b>-0.08</b>

**SCHEDULE OF INVESTMENTS**  
**GEZAWA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>6,074,707.16</b>



# **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:  
GWLLG/TRE/AA/12  
No:.....

16<sup>th</sup> October, 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 (IPSA) and the other applicable standard 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 2026 (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. **GWLLG/TRE/AA/12**

16<sup>th</sup> October, 2023

## RESPONSIBILITY FOR FINANCIAL STATEMENTS

*These Financial Statements have been prepared by the local Government Treasurer in accordance with the provision 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 Standards (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 the year ended 31st December, 2021*

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**

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF GWALE LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**GWALE LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,813,400,000.00	Local Govt Share of Statutory Allocation		1,621,689,463.00	1,702,198,915.13
2,406,954,015.10	Local Govt Share of VAT		1,041,053,595.14	679,526,080.99
128,687,589.02	Other Federally Allocated Revenue	1	102,280,513.78	245,394,309.88
69,000,000.00	10% State Allocation		-	-
50,000,000.00	Other Capital Receipts		-	-
49,000,000.00	Tax Revenue	2	20,096,856.50	8,881,562.00
126,055,880.49	Non Tax Revenue	3	2,894,724.75	6,651,636.51
31,500,000.00	Investment Income		11,009,000.00	9,733,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		138,393,327.26	138,307,399.48
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>7,016,597,484.61</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,937,417,480.43</b>	<b>2,790,692,903.99</b>
	<b>PAYMENTS:</b>			
3,134,318,865.78	Salaries & Wages	5	2,934,173,524.55	2,911,713,548.31
169,399,412.80	Social Benefits	6	48,913,312.31	40,909,090.92
841,759,946.54	Overhead Cost	7	567,107,216.13	610,528,551.41
170,948,682.00	Grants & Contributions		167,948,682.00	107,299,508.91
-	Subsidies General		-	-
25,870,000.00	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>4,342,296,907.12</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>3,727,994,155.39</b>	<b>3,712,968,831.64</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>(790,576,674.96)</b>	<b>(922,275,927.65)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
476,000,000.00	Fixed Assets Purchased		74,942,199.58	56,236,777.76
1,545,000,000.00	Construction / Provision		77,414,292.39	115,639,062.05
514,000,000.00	Rehabilitation / Repairs		250,000.00	232,375,582.74
25,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
200,000,000.00	Liabilities / Equities		1,126,000.00	-
<b>2,760,000,000.00</b>	<b>Total Capital Expenditure = D</b>		<b>153,732,491.97</b>	<b>404,251,422.55</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(944,309,166.93)</b>	<b>(1,326,527,350.20)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(39,628,571.19)	
	Increase/decrease in other Liability		970,904,606.65	(1,306,936,273.34)
	<b>Total Movement in other cash equivelent account = G</b>		<b>(1,010,533,177.84)</b>	<b>(1,306,936,273.34)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(1,010,533,177.84)</b>	<b>(1,306,936,273.34)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>66,224,010.91</b>	<b>(19,591,076.86)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2020 = H</b>		<b>9,083,117.99</b>	<b>28,674,194.85</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2020 = (G+H)</b>		<b>75,307,128.90</b>	<b>9,083,117.99</b>

## STATEMENT NO. 2

### GWALE LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		2,500.00	1,920.00
Main Account		75,275,155.80	8,989,166.67
Project Account		-	
Revenue Account		28,950.00	91,383.22
Others		523.10	648.10
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>75,307,128.90</b>	<b>9,083,117.99</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,161,415.94	42,789,987.13
<b>Advances</b>	<b>12</b>		
Retained Balance		-	-
Stabilization		549,375,313.75	549,375,313.75
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>549,375,313.75</b>	<b>549,375,313.75</b>
<i>Balance of Liabilities Over Assets (D)</i>		6,025,963,110.25	5,081,653,943.32
<b>Total Assets (D= A+B+C+D)</b>		<b>6,653,806,968.84</b>	<b>5,682,902,362.19</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		135,424,578.36	129,358,510.41
Others 1		51,678,834.97	59,345,946.77
Others 2		6,466,703,555.51	5,494,197,905.01
<b>Total Deposits (E)</b>		<b>6,653,806,968.84</b>	<b>5,682,902,362.19</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>6,653,806,968.84</b>	<b>5,682,902,362.19</b>



## STATEMENT NO. 3

### GWALE LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,702,198,915.13	Local Govt Share of Statutory Allocation		1,621,689,463.00	3,813,400,000.00		3,813,400,000.00	2,191,710,537.00
679,526,080.99	Local Govt Share of VAT		1,041,053,595.14	2,406,954,015.10		2,406,954,015.10	1,365,900,419.96
245,394,309.88	Other Federally Allocated Revenue	<u>1</u>	102,280,513.78	128,687,589.02		128,687,589.02	26,407,075.24
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	50,000,000.00		50,000,000.00	50,000,000.00
8,881,562.00	Tax Revenue		20,096,856.50	49,000,000.00		49,000,000.00	28,903,143.50
6,651,636.51	Non Tax Revenue		2,894,724.75	126,055,880.49		126,055,880.49	123,161,155.74
9,733,000.00	Investment Income		11,009,000.00	31,500,000.00		31,500,000.00	20,491,000.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imburement	<b>2</b>	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
138,307,399.48	Domestic Loans/Borrowings		138,393,327.26	342,000,000.00		342,000,000.00	203,606,672.74
0.00	Extraordinary Items		0.00	0.00		0.00	0.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,790,692,903.99</b>	<b>Total Revenue (A)</b>		<b>2,937,417,480.43</b>	<b>7,016,597,484.61</b>	-	<b>7,016,597,484.61</b>	<b>4,079,180,004.18</b>
	<b>LESS EXPENDITURE:</b>						
2,911,713,548.31	Salaries & Wages	<b>3</b>	2,934,173,524.55	3,134,318,865.78		3,134,318,865.78	200,145,341.23
40,909,090.92	Social Benefits	<b>4</b>	48,913,312.31	169,399,412.80		169,399,412.80	120,486,100.49
610,528,551.41	Overhead Cost	<b>5</b>	567,107,216.13	841,759,946.54		841,759,946.54	274,652,730.41
107,299,508.91	Grants & Contributions		167,948,682.00	196,818,682.00		196,818,682.00	28,870,000.00
0.00	Subsidies General		0.00	0.00	<b>0</b>	<b>0.00</b>	0.00
42,518,132.09	Domestic Interest/Discount	<b>6</b>	9,851,420.40	0.00	<b>0</b>	<b>0.00</b>	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	<b>0</b>	<b>0.00</b>	0.00
<b>3,712,968,831.64</b>	<b>Total Expenditure (B)</b>		<b>3,727,994,155.39</b>	<b>4,342,296,907.12</b>	-	<b>4,342,296,907.12</b>	<b>614,302,751.73</b>
<b>(922,275,927.65)</b>	<b>Operating Balance: (A - B)</b>		<b>(790,576,674.96)</b>	<b>2,674,300,577.49</b>	-	<b>2,674,300,577.49</b>	<b>3,464,877,252.45</b>
<b>(922,275,927.65)</b>	Transfer to Capital Development Fund		<b>(790,576,674.96)</b>				

## STATEMENT NO. 4

### GWALE LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supple mentar y Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		9,083,117.99				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		(790,576,674.96)				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>(781,493,556.97)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
56,236,777.76	Fixed Assets Purchased		74,942,199.58	476,000,000.00	476,000,000.00		16%
115,639,062.05	Construction / Provision		77,414,292.39	1,545,000,000.00	1,545,000,000.00		5%
232,375,582.74	Rehabilitation / Repairs	7	250,000.00	514,000,000.00	514,000,000.00		0%
0.00	Preservation of the Environment		0.00	25,000,000.00	25,000,000.00		0%
0.00	Other Capital Project		0.00	0.00	0.00		#DIV/0!
0.00	Liabilities / Equities		1,126,000.00	200,000,000.00	200,000,000.00		1%
<b>404,251,422.55</b>	<b>Sub-total</b>		<b>153,732,491.97</b>	<b>2,760,000,000.00</b>	<b>2,760,000,000.00</b>		<b>6%</b>
	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>404,251,422.55</b>	<b>Total Capital Expenditure for the year</b>		<b>153,732,491.97</b>	<b>2,760,000,000.00</b>	<b>2,760,000,000.00</b>		<b>6%</b>
<b>-404,251,422.55</b>	<b>Closing Balance</b>		<b>-935,226,048.94</b>	<b>-2,760,000,000.00</b>	<b>-2,760,000,000.00</b>	<b>0.00</b>	<b>-0.06</b>

**SCHEDULE OF INVESTMENTS**  
**GWALE LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

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



# **GWARZO LOCAL GOVERNMENT COUNCIL**



# GWARZO LOCAL GOVERNMENT

**KANO STATE - NIGERIA**

Local Govt. Secretariate,  
Gwarzo Town,  
Kano - State, Nigeria

*In case of reply please quote*

Ref. No.....

P.M.B, 3021

~~16<sup>th</sup> October, 2023~~

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

GWARZO LOCAL GOVT. COUNCIL

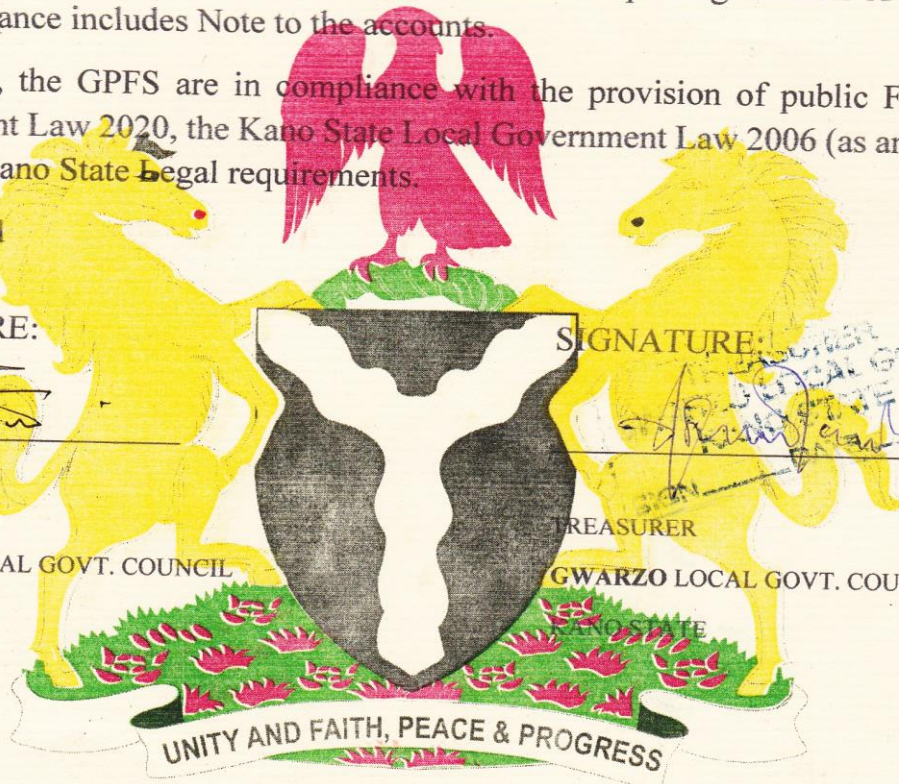
KANO STATE

SIGNATURE:

TREASURER

GWARZO LOCAL GOVT. COUNCIL

KANO STATE







# GWARZO LOCAL GOVERNMENT

**KANO STATE - NIGERIA**

Local Govt. Secretariate,  
Gwarzo Town,  
Kano - State, Nigeria

*In case of reply please quote*

Ref. No.....

P.M.B, 3021

☎:- \_\_\_\_\_

Date: 16<sup>th</sup> October, 2023

## RESPONSIBILITY 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 Section Accounting Standard (IPSAS Cash) an 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 me scope of Local Government as at the year ended 31<sup>st</sup> December, 2021.

Best Regard

SIGNATURE:

SIGNATURE:

UNITY AND FAITH, PEACE & PROGRESS

CHAIRMAN  
GWARZO LOCAL GOVT. COUNCIL  
KANO STATE

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

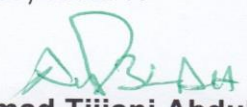
**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF GWARZO LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## GWARZO LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,147,809,225.00	Local Govt Share of Statutory Allocation		1,065,561,163.36	1,170,303,803.67
1,065,645,169.00	Local Govt Share of VAT		781,656,473.20	505,130,386.94
932,700,413.00	Other Federally Allocated Revenue	1	70,320,379.88	172,454,885.77
164,342,431.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
3,500,000.00	Tax Revenue	2	11,618,000.00	622,420.00
174,312,431.00	Non Tax Revenue	3	1,472,070.00	1,578,084.00
10,800,000.00	Investment Income		3,823,074.00	2,571,080.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
10,000,000.00	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		101,266,633.41	84,264,469.42
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,851,109,669.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,035,717,793.85</b>	<b>1,936,925,129.80</b>
	<b>PAYMENTS:</b>			
1,917,824,391.00	Salaries & Wages	5	1,436,585,972.26	1,490,152,648.05
111,577,079.00	Social Benefits	6	58,907,110.70	40,909,090.92
543,987,644.00	Overhead Cost	7	372,334,403.49	285,057,009.74
114,000,000.00	Grants & Contributions		94,750,273.60	86,177,181.80
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.07
-	Transfer to other Fund		-	-
<b>2,687,389,114.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,972,429,180.45</b>	<b>1,944,814,062.58</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>63,288,613.40</b>	<b>(7,888,932.78)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
228,000,000.00	Fixed Assets Purchased		88,827,605.18	29,271,212.11
881,780,000.00	Construction / Provision		107,971,692.80	147,895,082.21
641,100,000.00	Rehabilitation / Repairs		19,814,284.09	72,705,354.56
86,500,000.00	Preservation of the Environment	9	4,370,000.00	-
-	Other Capital Project		-	-
70,000,000.00	Liabilities / Equities		9,650,000.00	-
<b>1,907,380,000.00</b>	<b>Total Capital Expenditure = D</b>		<b>230,633,582.07</b>	<b>249,871,648.88</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(167,344,968.67)</b>	<b>(257,760,581.66)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(63,512,039.73)	
	Increase/decrease in other Liability		107,421,616.84	(248,397,413.62)
	<b>Total Movement in other cash equivelent account = G</b>		<b>(170,933,656.57)</b>	<b>(248,397,413.62)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(170,933,656.57)</b>	<b>(248,397,413.62)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>3,588,687.90</b>	<b>(9,363,168.04)</b>
	Cash & Its Equivalent as at 1/1/2020 = H		14,258,681.42	23,621,849.46
	<b>Cash &amp; Its Equivalent as at 31/12/2020 = (G+H)</b>		<b>17,847,369.32</b>	<b>14,258,681.42</b>

## STATEMENT NO. 2

### GWARZO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>00 ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		17,621,018.80	14,189,298.40
Project Account			-
Revenue Account		221,853.01	63,835.76
Others		4,497.51	5,547.26
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>17,847,369.32</b>	<b>14,258,681.42</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	4,729,831.74	61,079,439.80
<b>Advances</b>			
Retained Balance	<b>12</b>	-	-
Stabilization		496,100,912.18	496,100,912.18
Impersonal (Others)		-	-
Personal		-	7,162,431.67
<b>Total Non-Current Assets (C)</b>		<b>496,100,912.18</b>	<b>503,263,343.85</b>
<i>Balance of Liabilities Over Assets (D)</i>		2,480,337,923.16	2,312,992,954.49
<b>00 Total Assets (D= A+B+C+D)</b>		<b>2,999,016,036.40</b>	<b>2,891,594,419.56</b>
<b>00 LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		83,115,972.59	83,115,972.59
Others 1		60,897,036.59	60,897,036.59
Others 2		2,855,003,027.22	2,747,581,410.38
<b>Total Deposits (E)</b>		<b>2,999,016,036.40</b>	<b>2,891,594,419.56</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>00 Total Liabilities (G= D+E+F)</b>		<b>2,999,016,036.40</b>	<b>2,891,594,419.56</b>



## STATEMENT NO. 3

### GWARZO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,170,303,803.67	Local Govt Share of Statutory Allocation		1,065,561,163.36	2,147,809,225.00	0.00	2,147,809,225.00	1,082,248,061.64
505,130,386.94	Local Govt Share of VAT		781,656,473.20	1,065,645,169.00	0.00	1,065,645,169.00	283,988,695.80
172,454,885.77	Other Federally Allocated Revenue	1	70,320,379.88	932,700,413.00	0.00	932,700,413.00	862,380,033.12
0.00	10% State Allocation		0.00	164,342,431.00	0.00	164,342,431.00	164,342,431.00
0.00	Other Capital Receipts		0.00	0.00	0.00	0.00	0.00
622,420.00	Tax Revenue		11,618,000.00	3,500,000.00	0.00	3,500,000.00	-8,118,000.00
1,578,084.00	Non Tax Revenue		1,472,070.00	174,312,431.00	0.00	174,312,431.00	172,840,361.00
2,571,080.00	Investment Income		3,823,074.00	10,800,000.00	0.00	10,800,000.00	6,976,926.00
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00
0.00	Refund and Re-imburement	2	0.00	0.00	0.00	0.00	0.00
0.00	Aids & Grants		0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00
84,264,469.42	Domestic Loans/Borrowings		101,266,633.41	342,000,000.00	0.00	342,000,000.00	240,733,366.59
0.00	Extraordinary Items		0.00	0.00	0.00	0.00	0.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>1,936,925,129.80</b>	<b>Total Revenue (A)</b>		<b>2,035,717,793.85</b>	<b>4,851,109,669.00</b>	<b>0.00</b>	<b>4,851,109,669.00</b>	<b>2,815,391,875.15</b>
	<b>LESS EXPENDITURE:</b>						
1,490,152,648.05	Salaries & Wages	3	1,436,585,972.26	1,917,824,391.00	0.00	1,917,824,391.00	481,238,418.74
40,909,090.92	Social Benefits	4	58,907,110.70	111,577,079.00	0.00	111,577,079.00	52,669,968.30
285,057,009.74	Overhead Cost	5	372,334,403.49	543,987,644.00	0.00	543,987,644.00	171,653,240.51
86,177,181.80	Grants & Contributions		94,750,273.60	114,000,000.00	0.00	114,000,000.00	19,249,726.40
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.07	Domestic Interest/Discount	6	9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>1,944,814,062.58</b>	<b>Total Expenditure (B)</b>		<b>1,972,429,180.45</b>	<b>2,687,389,114.00</b>	<b>0.00</b>	<b>2,687,389,114.00</b>	<b>714,959,933.55</b>
<b>(7,888,932.78)</b>	<b>Operating Balance: (A - B)</b>		<b>63,288,613.40</b>	<b>2,163,720,555.00</b>	<b>0.00</b>	<b>2,163,720,555.00</b>	<b>2,100,431,941.60</b>
<b>(7,888,932.78)</b>	Transfer to Capital Development Fund		<b>63,288,613.40</b>				

## STATEMENT NO. 4

### GWARZO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		14,258,681.42				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		63,288,613.40				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>77,547,294.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
29,271,212.11	Fixed Assets Purchased		88,827,605.18	228,000,000.00	228,000,000.00	0.00	39%
147,895,082.21	Construction / Provision		107,971,692.80	881,780,000.00	881,780,000.00	0.00	12%
72,705,354.56	Rehabilitation / Repairs	7	19,814,284.09	641,100,000.00	641,100,000.00	0.00	3%
0.00	Preservation of the Environment		4,370,000.00	86,500,000.00	86,500,000.00	0.00	5%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		9,650,000.00	70,000,000.00	70,000,000.00	0.00	14%
<b>249,871,648.88</b>	<b>Sub-total</b>		<b>230,633,582.07</b>	<b>1,907,380,000.00</b>	<b>1,907,380,000.00</b>	<b>0.00</b>	<b>12%</b>
							-
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
<b>249,871,648.88</b>	<b>Total Capital Expenditure for the year</b>		<b>230,633,582.07</b>	<b>1,907,380,000.00</b>	<b>1,907,380,000.00</b>	<b>-</b>	<b>12%</b>
							-
<b>-249,871,648.88</b>	<b>Closing Balance</b>		<b>-153,086,287.25</b>	<b>-1,907,380,000.00</b>	<b>-1,907,380,000.00</b>	<b>0.00</b>	<b>-0.12</b>

**SCHEDULE OF INVESTMENTS**  
**GWARZO LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	Unity Bank PLC	2,203.20
2	Jaiz Bank Plc	477,272.50
3	Dala Building Society LTD	2,221,977.27
4	Niger Delta Power Holding	460,378.77
5	Urban	500,000.00
6	Investment In	1,068,000.00
	<b>TOTAL INVESTMENTS</b>	<b>4,729,831.74</b>



# **KABO LOCAL GOVERNMENT COUNCIL**



# KABO LOCAL GOVERNMENT

## KANO STATE

(Dr. Muhammadu Adamu Dan Kabo Secretariat)

[kabolg70@yahoo.com](mailto:kabolg70@yahoo.com)

P.M.B 3021  
Kano - Nigeria

Tel:  
Mobile:

Date: 18th October, 2023

In case of reply please quote Reference

No. KBLG/TREA/FIN/VOL.II/22

### 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 denned 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

**SIGNATURES:**

TREASURER  
KABO LOCAL GOVT. COUNCIL  
KANO STATE





# KABO LOCAL GOVERNMENT

## KANO STATE

(Dr. Muhammadu Adamu Dan Kabo Secretariat)

[kabolg70@yahoo.com](mailto:kabolg70@yahoo.com)

P.M.B 3021  
Kano - Nigeria

Tel:  
Mobile:

Date: 18th October, 2023

In case of reply please quote Reference

No. KBLG/TREA/FIN/VOL.II/21.....

### 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 (G&FS) 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 a.<sup>1</sup> at the year ended 31st December, 2021.*

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF KABO LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**KABO LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,321,399,832.24	Local Govt Share of Statutory Allocation		1,020,980,421.04	1,127,665,659.01
585,769,800.69	Local Govt Share of VAT		737,723,918.95	476,211,844.47
566,640,225.44	Other Federally Allocated Revenue	<u>1</u>	67,758,369.50	165,206,478.21
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
2,400,000.00	Tax Revenue	<u>2</u>	-	-
57,715,000.00	Non Tax Revenue	<u>3</u>	1,460,408.52	551,915.00
1,220,000.00	Investment Income		775,000.00	529,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	<u>4</u>	-	-
10,000,000.00	Aids & Grants		-	-
321,000,000.00	Domestic Loans/Borrowings		67,147,049.61	144,253,765.80
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,935,144,858.37</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,895,845,167.62</b>	<b>1,914,418,662.49</b>
	<b>PAYMENTS:</b>			
1,594,453,336.65	Salaries & Wages	<u>5</u>	1,309,093,138.52	1,316,000,124.09
49,641,850.00	Social Benefits	<u>6</u>	47,300,194.10	44,318,181.83
710,145,989.00	Overhead Cost	<u>7</u>	465,172,930.45	429,302,767.41
234,500,000.00	Grants & Contributions		227,353,453.23	70,200,173.55
-	Subsidies General		-	-
-	Domestic Interest/Discount	<u>8</u>	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,588,741,175.65</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>2,058,771,136.70</b>	<b>1,902,339,378.97</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>(162,925,969.08)</b>	<b>12,079,283.52</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
107,600,000.00	Fixed Assets Purchased		-	2,500,000.00
1,550,492,675.95	Construction / Provision		223,535,437.86	365,012,117.04
430,000,000.00	Rehabilitation / Repairs		24,751,933.91	120,981,064.69
78,000,000.00	Preservation of the Environment	<u>9</u>	-	-
50,000,000.00	Other Capital Project		-	-
100,000,000.00	Liabilities / Equities		2,067,886.36	-
<b>2,316,092,675.95</b>	<b>Total Capital Expenditure = D</b>		<b>250,355,258.13</b>	<b>488,493,181.73</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(413,281,227.21)</b>	<b>(476,413,898.21)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(133,349,495.66)	
	Increase/decrease in other Liability		305,731,551.43	(457,760,449.33)
	<b>Total Movement in other cash equivalent account = G</b>		<b>(439,081,047.09)</b>	<b>(457,760,449.33)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(439,081,047.09)</b>	<b>(457,760,449.33)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>25,799,819.88</b>	<b>(18,653,448.88)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>8,230,312.07</b>	<b>26,883,760.95</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>34,030,131.95</b>	<b>8,230,312.07</b>

## STATEMENT NO. 2

### KABO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash			2,000.00
Main Account		33,950,392.15	8,199,274.83
Project Account			-
Revenue Account		78,495.46	27,412.14
Others		1,244.34	1,625.10
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>34,030,131.95</b>	<b>8,230,312.07</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,663,526.80	46,252,484.46
<b>Advances</b>	<b>12</b>		
Retained Balance		-	-
Stabilization		535,110,173.85	535,110,173.85
Impersonal (Others)		-	90,760,538.00
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>535,110,173.85</b>	<b>625,870,711.85</b>
<i>Balance of Liabilities Over Assets (D)</i>		1,637,042,229.29	1,223,761,002.08
<b>Total Assets (D= A+B+C+D)</b>		<b>2,209,846,061.89</b>	<b>1,904,114,510.46</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		113,725,348.62	107,774,500.70
Others 1		45,281,221.48	64,021,099.94
Others 2		2,050,839,491.79	1,732,318,909.82
<b>Total Deposits (E)</b>		<b>2,209,846,061.89</b>	<b>1,904,114,510.46</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>2,209,846,061.89</b>	<b>1,904,114,510.46</b>



### STATEMENT NO. 3

#### KABO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget	
	<b>REVENUE:</b>							
1,127,665,659.01	Local Govt Share of Statutory Allocation	<u>1</u>	1,020,980,421.04	3,321,399,832.24		3,321,399,832.24	2,300,419,411.20	
476,211,844.47	Local Govt Share of VAT		737,723,918.95	585,769,800.69		585,769,800.69	-151,954,118.26	
165,206,478.21	Other Federally Allocated Revenue		67,758,369.50	566,640,225.44		566,640,225.44	498,881,855.94	
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00	
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00	
0.00	Tax Revenue		0.00	2,400,000.00		2,400,000.00	2,400,000.00	
551,915.00	Non Tax Revenue	<u>2</u>	1,460,408.52	57,715,000.00		57,715,000.00	56,254,591.48	
529,000.00	Investment Income		775,000.00	1,220,000.00		1,220,000.00	445,000.00	
0.00	Interest Earned		0.00	0.00		0.00	0.00	
0.00	Refund and Reimbursement		0.00	0.00		0.00	0.00	
0.00	Aids & Grants		0.00	10,000,000.00		10,000,000.00	10,000,000.00	
144,253,765.80	Domestic Loans/Borrowings		67,147,049.61	321,000,000.00		321,000,000.00	253,852,950.39	
0.00	Extraordinary Items		0.00	0.00		0.00	0.00	
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00	
<b>1,914,418,662.49</b>	<b>Total Revenue (A)</b>			<b>1,895,845,167.62</b>	<b>4,935,144,858.37</b>	<b>0.00</b>	<b>4,935,144,858.37</b>	<b>3,039,299,690.75</b>
	<b>LESS EXPENDITURE:</b>							
1,316,000,124.09	Salaries & Wages	<u>3</u>	1,309,093,138.52	1,594,453,336.65	0.00	1,594,453,336.65	285,360,198.13	
44,318,181.83	Social Benefits	<u>4</u>	47,300,194.10	49,641,850.00	0.00	49,641,850.00	2,341,655.90	
429,302,767.41	Overhead Cost	<u>5</u>	465,172,930.45	710,145,989.00	0.00	710,145,989.00	244,973,058.55	
70,200,173.55	Grants & Contributions	<u>6</u>	227,353,453.23	234,500,000.00	0.00	234,500,000.00	7,146,546.77	
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00	
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0.00	0.00	-9,851,420.40	
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00	
<b>1,902,339,378.97</b>	<b>Total Expenditure (B)</b>		<b>2,058,771,136.70</b>	<b>2,588,741,175.65</b>	<b>0.00</b>	<b>2,588,741,175.65</b>	<b>529,970,038.95</b>	
<b>12,079,283.52</b>	<b>Operating Balance: (A - B)</b>		<b>(162,925,969.08)</b>	<b>2,346,403,682.72</b>	<b>0.00</b>	<b>2,346,403,682.72</b>	<b>2,509,329,651.80</b>	
<b>12,079,283.52</b>	Transfer to Capital Development Fund		<b>(162,925,969.08)</b>					

## STATEMENT NO. 4

### KABO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplemen- tary Budget 2021	Performance on Budget (%)
26,883,760.95	Opening Balance 1/1/2021		8,230,312.07				-
	<b>Add: Revenue</b>						-
12,079,283.52	Transfer from Capital Development Fund		(162,925,969.08)				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%
38,963,044.47	<b>Total Revenue</b>		<b>(154,695,657.01)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
2,500,000.00	Fixed Assets Purchased		0.00	107,600,000.00	107,600,000.00	0.00	0%
365,012,117.04	Construction / Provision		223,535,437.86	1,550,492,675.95	1,550,492,675.95	0.00	14%
120,981,064.69	Rehabilitation / Repairs	7	24,751,933.91	430,000,000.00	430,000,000.00	0.00	6%
0.00	Preservation of the Environment		0.00	78,000,000.00	78,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	50,000,000.00	50,000,000.00	0.00	0%
0.00	Liabilities / Equities		2,067,886.36	100,000,000.00	100,000,000.00	0.00	2%
488,493,181.73	<b>Sub-total</b>		<b>250,355,258.13</b>	<b>2,316,092,675.95</b>	<b>2,316,092,675.95</b>	<b>0.00</b>	<b>11%</b>
							-
0.00	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	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
488,493,181.73	<b>Total Capital Expenditure for the year</b>		<b>250,355,258.13</b>	<b>2,316,092,675.95</b>	<b>2,316,092,675.95</b>	<b>0.00</b>	<b>11%</b>
							-
-449,530,137.26	<b>Closing Balance</b>		<b>-405,050,915.14</b>	<b>-2,316,092,675.95</b>	<b>-2,316,092,675.95</b>	<b>0.00</b>	<b>-0.11%</b>

**SCHEDULE OF INVESTMENTS**  
**KABO LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK PLC	3,898.26
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
	<b>TOTAL INVESTMENTS</b>	<b>3,663,526.80</b>



# **KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL**



# KANO MUNICIPAL COUNCIL

K.M.C. SECRETARIAT, KOFAR KUDU, KANO CITY. P.M.B. 3025, ☎: 064-312131, 312132

**KANO STATE**

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 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 COUNCIL

K.M.C. SECRETARIAT, KOFAR KUDU, KANO CITY. P.M.B. 3025, ☎: 064-312131, 312132

KANO STATE

Our Ref \_\_\_\_\_ Your Ref \_\_\_\_\_ Date \_\_\_\_\_

## RESPONSIBILITY FOR FINANCIAL STATEMENT

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Finance 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 Intentional 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 31<sup>ST</sup> December, 2021.

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,280,000,000.00	Local Govt Share of Statutory Allocation		1,559,814,892.12	1,643,020,517.27
1,677,876,665.00	Local Govt Share of VAT		1,046,102,510.32	682,015,112.49
600,234,213.00	Other Federally Allocated Revenue	1	98,724,644.47	239,332,819.87
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
18,000,000.00	Tax Revenue	2	11,027,856.43	9,201,000.00
93,370,000.00	Non Tax Revenue	3	14,618,107.99	37,659,647.94
50,750,000.00	Investment Income		28,228,700.00	12,765,300.00
500,000.00	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000,000.00	Aids & Grants		-	-
309,213,034.42	Domestic Loans/Borrowings		112,496,760.08	120,054,141.54
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>6,108,943,912.42</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,871,013,471.41</b>	<b>2,744,048,539.11</b>
	<b>PAYMENTS:</b>			
2,685,172,462.25	Salaries & Wages	5	2,613,036,764.32	2,629,559,712.66
110,500,000.00	Social Benefits	6	103,669,090.91	81,301,300.02
566,700,000.00	Overhead Cost	7	543,442,259.75	424,229,955.23
206,000,000.00	Grants & Contributions		196,722,308.57	95,977,818.09
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,283.09
-	Transfer to other Fund		-	-
<b>3,568,372,462.25</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>3,466,721,843.95</b>	<b>3,273,587,069.09</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>(595,708,372.54)</b>	<b>(529,538,529.98)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
349,000,000.00	Fixed Assets Purchased		75,006,862.27	56,067,739.86
1,051,713,034.42	Construction / Provision		116,777,877.95	238,286,087.39
389,000,000.00	Rehabilitation / Repairs		-	27,467,437.31
100,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
106,106,421.23	Liabilities / Equities		349,000.00	-
<b>1,995,819,455.65</b>	<b>Total Capital Expenditure = D</b>		<b>192,133,740.22</b>	<b>321,821,264.56</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(787,842,112.76)</b>	<b>(851,359,794.54)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(45,302,225.19)	-834394973.9
	Increase/decrease in other Liability		760,487,109.36	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(805,789,334.55)</b>	<b>(834,394,973.92)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(805,789,334.55)</b>	<b>(834,394,973.92)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>17,947,221.79</b>	<b>(16,964,820.62)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2020 = H</b>		<b>1,324,465.38</b>	<b>18,289,286.00</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2020 = (G+H)</b>		<b>19,271,687.17</b>	<b>1,324,465.38</b>

## STATEMENT NO. 2

### KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		19,197,818.53	1,021,186.21
Project Account		-	3,486.61
Revenue Account		68,395.76	293,496.33
Others		5,472.88	6,296.23
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>19,271,687.17</b>	<b>1,324,465.38</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,415.94	48,963,641.13
<b>Advances</b>	<b>12</b>		
Retained Balance		-	-
Stabilization		465,853,827.31	465,853,827.31
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>465,853,827.31</b>	<b>465,853,827.31</b>
<i>Balance of Liabilities Over Assets (D)</i>		5,830,778,557.38	5,042,936,444.62
<b>Total Assets (D= A+B+C+D)</b>		<b>6,319,565,487.80</b>	<b>5,559,078,378.44</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		94,032,025.71	87,530,346.22
Others 1		56,749,004.66	56,749,004.66
Others 2		6,168,784,457.43	5,414,799,027.56
<b>Total Deposits (E)</b>		<b>6,319,565,487.80</b>	<b>5,559,078,378.44</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>6,319,565,487.80</b>	<b>5,559,078,378.44</b>



## STATEMENT NO. 3

### KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,643,020,517.27	Local Govt Share of Statutory Allocation		1,559,814,892.12	3,280,000,000.00	0.00	3,280,000,000.00	1,720,185,107.88
682,015,112.49	Local Govt Share of VAT		1,046,102,510.32	1,677,876,665.00		1,677,876,665.00	631,774,154.68
239,332,819.87	Other Federally Allocated Revenue	1	98,724,644.47	600,234,213.00		600,234,213.00	501,509,568.53
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
9,201,000.00	Tax Revenue		11,027,856.43	18,000,000.00		18,000,000.00	6,972,143.57
37,659,647.94	Non Tax Revenue		14,618,107.99	93,370,000.00		93,370,000.00	78,751,892.01
12,765,300.00	Investment Income		28,228,700.00	50,750,000.00		50,750,000.00	22,521,300.00
0.00	Interest Earned		0.00	500,000.00		500,000.00	500,000.00
0.00	Refund and Re- imbursement	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	10,000,000.00		10,000,000.00	10,000,000.00
120,054,141.54	Domestic Loans/Borrowings		112,496,760.08	309,213,034.42		309,213,034.42	196,716,274.34
0.00	Extraordinary Items		0.00	0.00		0.00	0.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,744,048,539.11</b>	<b>Total Revenue (A)</b>		<b>2,871,013,471.41</b>	<b>6,108,943,912.42</b>	-	<b>6,108,943,912.42</b>	<b>3,237,930,441.01</b>
	<b>LESS EXPENDITURE:</b>						
2,629,559,712.66	Salaries & Wages	3	2,613,036,764.32	2,685,172,462.25	0.00	2,685,172,462.25	72,135,697.93
81,301,300.02	Social Benefits	4	103,669,090.91	110,500,000.00	0.00	110,500,000.00	6,830,909.09
424,229,955.23	Overhead Cost	5	543,442,259.75	566,700,000.00	0.00	566,700,000.00	23,257,740.25
95,977,818.09	Grants & Contributions		196,722,308.57	206,000,000.00	0.00	206,000,000.00	9,277,691.43
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,283.09	Domestic Interest/Discount	6	9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>3,273,587,069.09</b>	<b>Total Expenditure (B)</b>		<b>3,466,721,843.95</b>	<b>3,568,372,462.25</b>	<b>0.00</b>	<b>3,568,372,462.25</b>	<b>101,650,618.30</b>
<b>(529,538,529.98)</b>	<b>Operating Balance: (A - B)</b>		<b>(595,708,372.54)</b>	<b>2,540,571,450.17</b>	<b>0.00</b>	<b>2,540,571,450.17</b>	<b>3,136,279,822.71</b>
<b>(529,538,529.98)</b>	Transfer to Capital Development Fund		<b>(595,708,372.54)</b>				

## STATEMENT NO. 4

### KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		1,324,465.38				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		(595,708,372.54)				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%
0.00	<b>Total Revenue</b>		<b>(594,383,907.16)</b>	0.00	0.00	0.00	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
56,067,739.86	Fixed Assets Purchased	<b>7</b>	75,006,862.27	349,000,000.00	349,000,000.00	0.00	21%
238,286,087.39	Construction / Provision		116,777,877.95	1,051,713,034.42	1,051,713,034.42	0.00	11%
27,467,437.31	Rehabilitation / Repairs		0.00	389,000,000.00	389,000,000.00	0.00	0%
0.00	Preservation of the Environment		0.00	100,000,000.00	100,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		349,000.00	106,106,421.23	106,106,421.23	0.00	0%
<b>321,821,264.56</b>	<b>Sub-total</b>			<b>192,133,740.22</b>	<b>1,995,819,455.65</b>	<b>1,995,819,455.65</b>	0.00
							-
0.00	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	<b>Sub-total</b>		<b>0.00</b>	0.00	0.00	0.00	0%
							-
<b>321,821,264.56</b>	<b>Total Capital Expenditure for the year</b>		<b>192,133,740.22</b>	<b>1,995,819,455.65</b>	<b>1,995,819,455.65</b>	-	<b>10%</b>
							-
<b>-321,821,264.56</b>	<b>Closing Balance</b>		<b>-786,517,647.38</b>	<b>-1,995,819,455.65</b>	<b>-1,995,819,455.65</b>	<b>0.00</b>	<b>-0.10</b>

**SCHEDULE OF INVESTMENTS**  
**KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	Unity Bank	1,787.40
2	Urban Development Bank	500,000.00
3	Dala Building Society	2,221,977.27
6	Jaiz Bank	477,272.50
7	Niger Delter Power Holding Company	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,661,415.94</b>



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# **KARAYE LOCAL GOVERNMENT COUNCIL**



# KARAYE LOCAL GOVERNMENT

## KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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**

KARAYE LOCAL GOVT.  
KANO STATE KANO STATE

Signature

**TREASURER**

KARAYE LOCAL GOVT.  
KANO STATE KANO STATE





# KARAYE LOCAL GOVERNMENT

## KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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 or General Purpose Financial Statement (GPFS) using International Public Sector Accounting standard (IPSAS Cash) and a Standardized chart of Account (COA).

Treasurer is responsible for establishing and maintaining an adequate system or 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 31<sup>st</sup> December, 2021

Best Regard,

Signature

**CHAIRMAN**  
KARAYE LOCAL GOVT.  
KANO STATE KANO STATE

Signature

**TREASURER**  
KARAYE LOCAL GOVT.  
KANO STATE KANO STATE





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF KARAYE LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**KARAYE LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,903,962,821.00	Local Govt Share of Statutory Allocation		985,251,886.66	1,093,493,988.91
750,881,678.00	Local Govt Share of VAT		719,630,273.41	464,085,422.89
700,489,739.00	Other Federally Allocated Revenue	1	65,705,086.53	160,433,949.75
-	10% State Allocation		-	-
-	Other Capital Receipts		-	-
60,000.00	Tax Revenue	2	120,000.00	20,000.00
24,223,000.00	Non Tax Revenue	3	3,907,406.46	3,333,921.39
2,440,000.00	Investment Income		482,000.00	402,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
5,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		110,738,641.89	84,266,674.22
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,728,057,238.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,885,835,294.95</b>	<b>1,806,035,957.16</b>
	<b>PAYMENTS:</b>			
1,388,520,892.00	Salaries & Wages	5	1,028,091,007.54	496,278,790.65
111,000,000.00	Social Benefits	6	71,848,181.83	40,909,090.92
737,714,852.00	Overhead Cost	7	431,129,949.57	331,795,284.72
159,000,000.00	Grants & Contributions		110,408,620.40	671,781,690.87
-	Subsidies General		-	-
17,850,000.00	Domestic Interest/Discount	8	9,851,420.39	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,414,085,744.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,651,329,179.73</b>	<b>1,583,282,989.25</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>234,506,115.22</b>	<b>222,752,967.91</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
244,000,000.00	Fixed Assets Purchased		43,149,500.00	-
610,500,000.00	Construction / Provision		129,720,094.12	77,578,950.91
696,000,000.00	Rehabilitation / Repairs		2,400,000.00	106,447,717.40
15,000,000.00	Preservation of the Environment	9	-	-
9,000,000.00	Other Capital Project		-	-
421,000,000.00	Liabilities / Equities		44,816,847.00	
<b>1,995,500,000.00</b>	<b>Total Capital Expenditure = D</b>		<b>220,086,441.12</b>	<b>184,026,668.31</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>14,419,674.10</b>	<b>38,726,299.60</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		27,046,537.89	<b>61,025,894.98</b>
	Increase/decrease in other Liability		20,228,235.96	
	<b>Total Movement in other cash equivalent account = G</b>		<b>6,818,301.93</b>	<b>61,025,894.98</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>6,818,301.93</b>	<b>61,025,894.98</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>7,601,372.17</b>	<b>(22,299,595.38)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2020 = H</b>		<b>8,190,839.33</b>	30,490,434.71
	<b>Cash &amp; Its Equivalent as at 31/12/2020 = (G+H)</b>		<b>15,792,211.50</b>	<b>8,190,839.33</b>

## STATEMENT NO. 2

### KARAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		15,282,166.25	8,123,548.21
Project Account		-	-
Revenue Account		463,697.60	20,700.60
Others		46,347.65	46,590.52
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>15,792,211.50</b>	<b>8,190,839.33</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,415.94	59,510,206.83
<b>Advances</b>	<b>12</b>		
Retained Balance		1,239,039,949.34	1,156,144,620.56
Stabilization		566,051,289.31	566,051,289.31
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>1,805,091,238.65</b>	<b>1,722,195,909.87</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	-
<b>Total Assets (D= A+B+C+D)</b>		<b>1,824,544,866.09</b>	<b>1,789,896,956.03</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		106,509,452.70	89,040,126.09
Others 1		9,940,614.00	7,181,704.65
Others 2		-	-
<b>Total Deposits (E)</b>		<b>116,450,066.70</b>	<b>96,221,830.74</b>
<i>Balance of Assets Over Liabilities (F)</i>		1,708,094,799.39	1,693,675,125.29
<b>Total Liabilities (G= D+E+F)</b>		<b>1,824,544,866.09</b>	<b>1,789,896,956.03</b>



## STATEMENT NO. 3

### KARAYE LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,093,493,988.91	Local Govt Share of Statutory Allocation	1	985,251,886.66	2,903,962,821.00	0.00	2,903,962,821.00	1,918,710,934.34
464,085,422.89	Local Govt Share of VAT		719,630,273.41	750,881,678.00	0.00	750,881,678.00	31,251,404.59
160,433,949.75	Other Federally Allocated Revenue		65,705,086.53	700,489,739.00	0.00	700,489,739.00	634,784,652.47
0.00	10% State Allocation		0.00	0.00	0.00	0.00	0.00
0.00	Other Capital Receipts		0.00	0.00	0.00	0.00	0.00
20,000.00	Tax Revenue	2	120,000.00	60,000.00	0.00	60,000.00	-60,000.00
3,333,921.39	Non Tax Revenue		3,907,406.46	24,223,000.00	0.00	24,223,000.00	20,315,593.54
402,000.00	Investment Income		482,000.00	2,440,000.00	0.00	2,440,000.00	1,958,000.00
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00
0.00	Refund and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Aids & Grants		0.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00
84,266,674.22	Domestic Loans/Borrowings		110,738,641.89	341,000,000.00	0.00	341,000,000.00	230,261,358.11
0.00	Extraordinary Items		0.00	0.00	0.00	0.00	0.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>1,806,035,957.16</b>	<b>Total Revenue (A)</b>			<b>1,885,835,294.95</b>	<b>4,728,057,238.00</b>	<b>0.00</b>	<b>4,728,057,238.00</b>
	<b>LESS EXPENDITURE:</b>						
496,278,790.65	Salaries & Wages	3	1,028,091,007.54	1,388,520,892.00	0.00	1,388,520,892.00	360,429,884.46
40,909,090.92	Social Benefits	4	71,848,181.83	111,000,000.00	0.00	111,000,000.00	39,151,818.17
331,795,284.72	Overhead Cost	5	431,129,949.57	737,714,852.00	0.00	737,714,852.00	306,584,902.43
671,781,690.87	Grants & Contributions	6	110,408,620.40	176,850,000.00	0.00	176,850,000.00	66,441,379.60
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.39	0.00	0.00	0.00	-9,851,420.39
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>1,583,282,989.25</b>	<b>Total Expenditure (B)</b>		<b>1,651,329,179.73</b>	<b>2,414,085,744.00</b>	<b>0.00</b>	<b>2,414,085,744.00</b>	<b>762,756,564.27</b>
<b>222,752,967.91</b>	<b>Operating Balance: (A - B)</b>		<b>234,506,115.22</b>	<b>2,313,971,494.00</b>	<b>0.00</b>	<b>2,313,971,494.00</b>	<b>2,079,465,378.78</b>
<b>222,752,967.91</b>	Transfer to Capital Development Fund		<b>234,506,115.22</b>				

## STATEMENT NO. 4

### KARAYE LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Suppleme ntary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		8,190,839.33				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		234,506,115.22				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%
0.00	<b>Total Revenue</b>		<b>242,696,954.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
0.00	Fixed Assets Purchased		43,149,500.00	244,000,000.00	244,000,000.00		18%
77,578,950.91	Construction / Provision		129,720,094.12	610,500,000.00	610,500,000.00		21%
106,447,717.40	Rehabilitation / Repairs	7	2,400,000.00	696,000,000.00	696,000,000.00		0%
0.00	Preservation of the Environment		0.00	15,000,000.00	15,000,000.00		0%
0.00	Other Capital Project		0.00	9,000,000.00	9,000,000.00		0%
0.00	Liabilities / Equities		44,816,847.00	421,000,000.00	421,000,000.00		11%
<b>184,026,668.31</b>	<b>Sub-total</b>		<b>220,086,441.12</b>	<b>1,995,500,000.00</b>	<b>1,995,500,000.00</b>	-	<b>11%</b>
	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	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>184,026,668.31</b>	<b>Total Capital Expenditure for the year</b>		<b>220,086,441.12</b>	<b>1,995,500,000.00</b>	<b>1,995,500,000.00</b>	-	<b>11%</b>
<b>-184,026,668.31</b>	<b>Closing Balance</b>		<b>22,610,513.43</b>	<b>-1,995,500,000.00</b>	<b>-1,995,500,000.00</b>	<b>0.00</b>	<b>-0.11</b>

**SCHEDULE OF INVESTMENTS**  
**KARAYE LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK PLC	1,787.40
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	NIGER DELTER POWER HOLDING (DOLLAR)	460,378.77
5	URBAN DEVELOPMENT BANK	500,000.00
	<b>TOTAL INVESTMENTS</b>	<b>3,661,415.94</b>



# **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  
KBYLG/TR/A.A/60/VO.1

Date 16-10-2023

### 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, Kano State Local Government Law 2006 (as amended) and Kano State legal requirements.

Best Regard,

EXECUTIVE CHAIRMAN  
Kibiya Local Govt. Council  
Kano State

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

KBYLG/TR/A.A/60/VO.1/T.X

Date 16-10-2023

### RESPONSIBILITY FOR FINANCIAL STATEMENT

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.

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 31<sup>st</sup> December, 2021.

Best Regard,

EXECUTIVE CHAIRMAN  
Kibiya Local Govt. Council  
Kano State

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF KIBIYA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**KIBIYA LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
1,754,224,446.04	Local Govt Share of Statutory Allocation		995,775,913.46	1,103,559,433.18
781,933,817.49	Local Govt Share of VAT		712,826,037.15	459,823,604.79
651,716,018.87	Other Federally Allocated Revenue	1	66,309,891.75	161,104,839.23
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
540,000.00	Tax Revenue	2	1,320,000.00	-
35,335,000.00	Non Tax Revenue	3	2,912,270.00	1,628,153.83
1,050,000.00	Investment Income		3,241,960.00	422,270.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		115,471,178.68	84,253,765.81
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>3,635,799,282.40</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,897,857,251.04</b>	<b>1,810,792,066.84</b>
	<b>PAYMENTS:</b>			
1,033,343,301.58	Salaries & Wages	5	825,550,583.23	878,620,528.21
62,200,000.00	Social Benefits	6	38,726,272.48	39,409,908.10
565,360,000.00	Overhead Cost	7	333,329,532.99	427,983,319.54
157,500,000.00	Grants & Contributions		146,655,685.54	139,166,480.99
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.39	42,518,132.09
-	Transfer to other Fund		-	-
<b>1,818,403,301.58</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,354,113,494.63</b>	<b>1,527,698,368.93</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>543,743,756.41</b>	<b>283,093,697.91</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
105,650,000.00	Fixed Assets Procured		40,533,898.87	13,545,454.51
678,250,000.00	Construction / Provision		139,605,203.52	247,905,490.89
355,000,000.00	Rehabilitation / Repairs		17,905,390.21	1,025,550.00
22,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
25,000,000.00	Liabilities / Equities		7,723,930.00	-
<b>1,185,900,000.00</b>	<b>Total Capital Expenditure = D</b>		<b>205,768,422.60</b>	<b>262,476,495.40</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>337,975,333.81</b>	<b>20,617,202.51</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			0
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		316,460,798.32	23,493,188.09
	Increase/decrease in other Liability		7,786,444.90	
	<b>Total Movement in other cash equivalent account = G</b>		<b>324,247,243.22</b>	<b>23,493,188.09</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>324,247,243.22</b>	<b>23,493,188.09</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>13,728,090.59</b>	<b>(2,875,985.58)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>12,014,203.36</b>	<b>14,890,188.94</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>25,742,293.95</b>	<b>12,014,203.36</b>

## STATEMENT NO. 2

### KIBIYA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		2,206.46	-
Main Account		25,011,687.49	11,915,526.90
Project Account		-	-
Revenue Account		728,400.00	76,742.35
Others			21,934.11
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>25,742,293.95</b>	<b>12,014,203.36</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,161,415.94	47,927,040.82
<b>Advances</b>	<b>12</b>		
Retained Balance		2,689,277,041.10	2,292,063,955.55
Stabilization		615,825,616.46	615,825,616.46
Impersonal (Others)		-	32,288,471.44
Personal		-	3,698,190.91
<b>Total Non-Current Assets (C)</b>		<b>3,305,102,657.56</b>	<b>2,943,876,234.36</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	
<b>Total Assets (D= A+B+C+D)</b>		<b>3,334,006,367.45</b>	<b>3,003,817,478.54</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		44,018,491.97	41,561,847.07
Others 1		12,683,221.00	7,353,421.00
Others 2		-	-
<b>Total Deposits (E)</b>		<b>56,701,712.97</b>	<b>48,915,268.07</b>
<i>Balance of Assets Over Liabilities (F)</i>		3,277,304,654.48	2,954,902,210.47
<b>Total Liabilities (G= D+E+F)</b>		<b>3,334,006,367.45</b>	<b>3,003,817,478.54</b>



# STATEMENT NO. 3

## KIBIYA LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,103,559,433.18	Local Govt Share of Statutory Allocation		995,775,913.46	1,754,224,446.04		1,754,224,446.04	758,448,532.58
459,823,604.79	Local Govt Share of VAT		712,826,037.15	781,933,817.49		781,933,817.49	69,107,780.34
161,104,839.23	Other Federally Allocated Revenue	<u>1</u>	66,309,891.75	651,716,018.87		651,716,018.87	585,406,127.12
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.00	Tax Revenue		1,320,000.00	540,000.00		540,000.00	-780,000.00
1,628,153.83	Non Tax Revenue		2,912,270.00	35,335,000.00		35,335,000.00	32,422,730.00
422,270.00	Investment Income		3,241,960.00	1,050,000.00		1,050,000.00	-2,191,960.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imbursment	<u>2</u>	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
84,253,765.81	Domestic Loans/Borrowings		115,471,178.68	341,000,000.00		341,000,000.00	225,528,821.32
0.00	Extraordinary Items		0.00	1,000,000.00		1,000,000.00	1,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>1,810,792,066.84</b>	<b>Total Revenue (A)</b>		<b>1,897,857,251.04</b>	<b>3,635,799,282.40</b>	<b>0.00</b>	<b>3,635,799,282.40</b>	<b>1,737,942,031.36</b>
	<b>LESS EXPENDITURE:</b>						
878,620,528.21	Salaries & Wages	<u>3</u>	825,550,583.23	1,033,343,301.58		1,033,343,301.58	207,792,718.35
39,409,908.10	Social Benefits	<u>4</u>	38,726,272.48	62,200,000.00		62,200,000.00	23,473,727.52
427,983,319.54	Overhead Cost	<u>5</u>	333,329,532.99	565,360,000.00		565,360,000.00	232,030,467.01
139,166,480.99	Grants & Contributions		146,655,685.54	157,500,000.00		157,500,000.00	10,844,314.46
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount	<u>6</u>	9,851,420.39	0.00	0	0.00	-9,851,420.39
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,527,698,368.93</b>	<b>Total Expenditure (B)</b>		<b>1,354,113,494.63</b>	<b>1,818,403,301.58</b>	<b>0.00</b>	<b>1,818,403,301.58</b>	<b>464,289,806.95</b>
<b>283,093,697.91</b>	<b>Operating Balance: (A - B)</b>		<b>543,743,756.41</b>	<b>1,817,395,980.82</b>	<b>0.00</b>	<b>1,817,395,980.82</b>	<b>1,273,652,224.41</b>
<b>283,093,697.91</b>	Transfer to Capital Development Fund		<b>543,743,756.41</b>				

## STATEMENT NO. 4

### KIBIYA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Suppleme ntary Budget 2021	Performance on Budget (%)
14,890,188.94	Opening Balance 1/1/2021		12,014,203.36				-
	<b>Add: Revenue</b>						-
283,093,697.91	Transfer from Capital Development Fund		543,743,756.41				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%
<b>297,983,886.85</b>	<b>Total Revenue</b>		<b>555,757,959.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
13,545,454.51	Fixed Assets Procured	<b>7</b>	40,533,898.87	105,650,000.00	105,650,000.00	0.00	38%
247,905,490.89	Construction / Provision		139,605,203.52	678,250,000.00	678,250,000.00	0.00	21%
1,025,550.00	Rehabilitation / Repairs		17,905,390.21	355,000,000.00	355,000,000.00	0.00	5%
0.00	Preservation of the Environment		0.00	22,000,000.00	22,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		7,723,930.00	25,000,000.00	25,000,000.00	0.00	31%
<b>262,476,495.40</b>	<b>Sub-total</b>			<b>205,768,422.60</b>	<b>1,185,900,000.00</b>	<b>1,185,900,000.00</b>	<b>0.00</b>
							-
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
<b>262,476,495.40</b>	<b>Total Capital Expenditure for the year</b>		<b>205,768,422.60</b>	<b>1,185,900,000.00</b>	<b>1,185,900,000.00</b>	-	<b>17%</b>
							-
<b>35,507,391.45</b>	<b>Closing Balance</b>		<b>349,989,537.17</b>	<b>-1,185,900,000.00</b>	<b>-1,185,900,000.00</b>	<b>0.00</b>	<b>-0.17</b>

**SCHEDULE OF INVESTMENTS**  
**KIBIYA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

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



# **KIRU LOCAL GOVERNMENT COUNCIL**



**KIRU LOCAL GOVERNMENT COUNCIL**  
**KANO STATE**

*(Office of the Honorable Chairman)*

Tel:  
Mobile

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,*

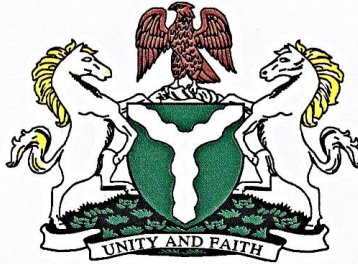
SIGNATURE

-----  
CHAIRMAN  
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

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 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 31<sup>st</sup> December, 2021.*

*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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF KIRU LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
KANO STATE

  
Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL

24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH

# STATEMENT NO. 1

## KIRU LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,723,678,316.21	Local Govt Share of Statutory Allocation		1,330,527,677.37	1,423,724,450.64
857,069,653.77	Local Govt Share of VAT		899,348,929.45	584,413,844.24
289,116,206.62	Other Federally Allocated Revenue	1	85,547,738.87	206,849,620.80
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
750,000.00	Tax Revenue	2	220,000.00	-
51,270,000.00	Non Tax Revenue	3	1,462,918.79	881,102.56
7,500,000.00	Investment Income		3,993,410.00	2,162,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
6,250,000.00	Aids & Grants		-	-
218,000,000.00	Domestic Loans/Borrowings		115,471,178.68	84,256,765.78
1,250,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,223,884,176.60</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,436,571,853.16</b>	<b>2,302,287,784.02</b>
	<b>PAYMENTS:</b>			
1,299,061,472.39	Salaries & Wages	5	1,257,496,435.43	1,362,394,258.59
109,774,624.00	Social Benefits	6	3,409,090.91	37,500,000.01
492,950,000.00	Overhead Cost	7	469,742,426.69	374,007,249.42
147,000,000.00	Grants & Contributions		107,857,952.48	97,838,909.14
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.06
-	Transfer to other Fund		-	-
<b>2,048,786,096.39</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,848,357,325.91</b>	<b>1,914,258,549.22</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>588,214,527.25</b>	<b>388,029,234.80</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
445,000,000.00	Fixed Assets Procured		48,372,306.98	13,084,171.61
933,000,000.00	Construction / Provision		28,591,671.30	86,195,973.73
369,000,000.00	Rehabilitation / Repairs		721,665.00	54,927,047.24
25,000,000.00	Preservation of the Environment	9	-	-
35,000,000.00	Other Capital Project		2,073,991.25	-
128,682,915.25	Liabilities / Equities		43,877,696.99	-
<b>1,935,682,915.25</b>	<b>Total Capital Expenditure = D</b>		<b>123,637,331.52</b>	<b>154,207,192.58</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>464,577,195.73</b>	<b>233,822,042.22</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		429,876,683.20	254,504,807.25
	Increase/decrease in other Liability		7,616,849.66	
	<b>Total Movement in other cash equivalent account = G</b>		<b>437,493,532.86</b>	<b>254,504,807.25</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>437,493,532.86</b>	<b>254,504,807.25</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>27,083,662.87</b>	<b>(20,682,765.03)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>6,440,297.13</b>	<b>27,123,062.16</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>33,523,960.00</b>	<b>6,440,297.13</b>

## STATEMENT NO. 2

### KIRU LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		14,304,236.19	12,105.28
Main Account		18,809,450.09	668,533.03
Project Account			-
Revenue Account		409,348.23	5,759,658.82
Others		925.49	-
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>33,523,960.00</b>	<b>6,440,297.13</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,663,203.88	48,727,040.82
<b>Advances</b>			
Retained Balance	<b>12</b>	4,577,135,127.13	4,102,194,606.99
Stabilization		687,619,187.04	687,619,187.04
Impersonal (Others)		72,398,013.00	72,398,013.00
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>5,337,152,327.17</b>	<b>4,862,211,807.03</b>
<i>Balance of Liabilities Over Assets (D)</i>			
<b>Total Assets (D= A+B+C+D)</b>		<b>5,374,339,491.05</b>	<b>4,917,379,144.98</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		59,358,378.45	55,635,363.79
Others 1		43,669,196.07	39,775,361.07
Others 2		-	-
<b>Total Deposits (E)</b>		<b>103,027,574.52</b>	<b>95,410,724.86</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>5,374,339,491.05</b>	<b>4,917,379,144.98</b>



## STATEMENT NO. 3

### KIRU LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,423,724,450.64	Local Govt Share of Statutory Allocation		1,330,527,677.37	2,723,678,316.21	0.00	2,723,678,316.21	1,393,150,638.84
584,413,844.24	Local Govt Share of VAT		899,348,929.45	857,069,653.77	0.00	857,069,653.77	-42,279,275.68
206,849,620.80	Other Federally Allocated Revenue	<u>1</u>	85,547,738.87	289,116,206.62	0.00	289,116,206.62	203,568,467.75
0.00	10% State Allocation		0.00	69,000,000.00	0.00	69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00	0.00	0.00	0.00
0.00	Tax Revenue		220,000.00	750,000.00	0.00	750,000.00	530,000.00
881,102.56	Non Tax Revenue		1,462,918.79	51,270,000.00	0.00	51,270,000.00	49,807,081.21
2,162,000.00	Investment Income		3,993,410.00	7,500,000.00	0.00	7,500,000.00	3,506,590.00
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00
0.00	Refund and Re- imbursement	<u>2</u>	0.00	0.00	0.00	0.00	0.00
0.00	Aids & Grants		0.00	6,250,000.00	0.00	6,250,000.00	6,250,000.00
84,256,765.78	Domestic Loans/Borrowings		115,471,178.68	218,000,000.00	0.00	218,000,000.00	102,528,821.32
0.00	Extraordinary Items		0.00	1,250,000.00	0.00	1,250,000.00	1,250,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>2,302,287,784.02</b>	<b>Total Revenue (A)</b>		<b>2,436,571,853.16</b>	<b>4,223,884,176.60</b>	<b>0.00</b>	<b>4,223,884,176.60</b>	<b>1,787,312,323.44</b>
	<b>LESS EXPENDITURE:</b>						
1,362,394,258.59	Salaries & Wages	<u>3</u>	1,257,496,435.43	1,299,061,472.39	0.00	1,299,061,472.39	41,565,036.96
37,500,000.01	Social Benefits	<u>4</u>	3,409,090.91	109,774,624.00	0.00	109,774,624.00	106,365,533.09
374,007,249.42	Overhead Cost	<u>5</u>	469,742,426.69	492,950,000.00	0.00	492,950,000.00	23,207,573.31
97,838,909.14	Grants & Contributions		107,857,952.48	147,000,000.00	0.00	147,000,000.00	39,142,047.52
0.00	Subsidies General		0.00	0.00	0.00	0	0.00
42,518,132.06	Domestic Interest/Discount	<u>6</u>	9,851,420.40	0.00	0.00	0	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0	0.00
<b>1,914,258,549.22</b>	<b>Total Expenditure (B)</b>		<b>1,848,357,325.91</b>	<b>2,048,786,096.39</b>	<b>0.00</b>	<b>2,048,786,096.39</b>	<b>200,428,770.48</b>
<b>388,029,234.80</b>	<b>Operating Balance: (A - B)</b>		<b>588,214,527.25</b>	<b>2,175,098,080.21</b>	<b>0.00</b>	<b>2,175,098,080.21</b>	<b>1,586,883,552.96</b>
<b>388,029,234.80</b>	Transfer to Capital Development Fund		<b>588,214,527.25</b>				

## STATEMENT NO. 4

### KIRU LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		6,440,297.13				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		588,214,527.25				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%
0.00	<b>Total Revenue</b>		<b>594,654,824.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
13,084,171.61	Fixed Assets Procured	<b>7</b>	48,372,306.98	445,000,000.00	445,000,000.00	0.00	11%
86,195,973.73	Construction / Provision		28,591,671.30	933,000,000.00	933,000,000.00	0.00	3%
54,927,047.24	Rehabilitation / Repairs		721,665.00	369,000,000.00	369,000,000.00	0.00	0%
0.00	Preservation of the Environment		0.00	25,000,000.00	25,000,000.00	0.00	0%
0.00	Other Capital Project		2,073,991.25	35,000,000.00	35,000,000.00	0.00	6%
0.00	Liabilities / Equities		43,877,696.99	128,682,915.25	128,682,915.25	0.00	34%
<b>154,207,192.58</b>	<b>Sub-total</b>			<b>123,637,331.52</b>	<b>1,935,682,915.25</b>	<b>1,935,682,915.25</b>	<b>0.00</b>
							-
	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	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>	<b>0%</b>
							-
<b>154,207,192.58</b>	<b>Total Capital Expenditure for the year</b>		<b>123,637,331.52</b>	<b>1,935,682,915.25</b>	<b>1,935,682,915.25</b>	<b>0.00</b>	<b>6%</b>
							-
<b>-154,207,192.58</b>	<b>Closing Balance</b>		<b>471,017,492.86</b>	<b>-1,935,682,915.25</b>	<b>-1,935,682,915.25</b>	<b>0.00</b>	<b>-0.06</b>

**SCHEDULE OF INVESTMENTS**  
**KIRU LOCAL GOVERNMENT COUNCIL**  
FOR THE YEAR ENDED 31ST DECEMBER, 2021

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK PLC	3,575.34
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK	477,272.50
4	DALA BUILDIND SOCIETY	2,221,977.27
5	NIGER DELTA	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,663,203.88</b>



# **KUMBOTSO LOCAL GOVERNMENT COUNCIL**



**KUMBOTSO LOCAL GOVERNMENT**  
**KANO STATE - NIGERIA**  
*Office of The Hon. Chairman*

*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**

**KUMBOTSO LOCAL GOVT. COUNCIL**  
**KANO STATE**

**SIGNATURE:**

**TREASURER**

**KUMBOTSO LOCAL GOVT. COUNCIL**  
**KANO STATE**



**KUMBOTSO LOCAL GOVERNMENT**  
**KANO STATE - NIGERIA**  
*Office of The Hon. Chairman*

*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, 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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF KUMBOTSO LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

# STATEMENT NO. 1

## KUMBOTSO LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,849,990,455.47	Local Govt Share of Statutory Allocation		1,362,946,570.81	1,454,730,696.76
2,641,802,145.15	Local Govt Share of VAT		944,794,992.91	614,158,057.53
50,000,000.00	Other Federally Allocated Revenue	1	87,410,820.08	212,938,164.24
59,403,896.72	10% State Allocation		-	-
50,000,000.00	Other Capital Receipts		-	-
102,244,679.99	Tax Revenue	2	41,696,000.00	12,700,000.00
246,070,000.00	Non Tax Revenue	3	15,159,409.91	10,477,154.65
94,600,000.00	Investment Income		16,321,256.50	15,209,545.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		111,898,451.41	118,733,690.79
25,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>6,470,111,177.33</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,580,227,501.62</b>	<b>2,438,947,308.97</b>
	<b>PAYMENTS:</b>			
2,158,308,450.75	Salaries & Wages	5	2,294,006,402.28	2,323,862,694.75
60,000,000.00	Social Benefits	6	5,981,818.17	48,212,408.10
819,550,000.00	Overhead Cost	7	653,879,414.86	267,916,112.58
150,000,000.00	Grants & Contributions		106,233,538.91	95,854,400.52
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.05
-	Transfer to other Fund		-	-
<b>3,187,858,450.75</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>3,069,952,594.62</b>	<b>2,778,363,748.00</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>(489,725,093.00)</b>	<b>(339,416,439.03)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
283,000,000.00	Fixed Assets Procured		115,075,173.41	57,046,000.00
1,374,500,000.00	Construction/Provision		244,382,636.89	274,830,945.99
682,000,000.00	Rehabilitation / Repairs		11,979,893.12	114,491,217.97
240,000,000.00	Preservation of the Environment	9	-	-
10,000,000.00	Other Capital Project		-	-
138,212,679.95	Liabilities / Equities		50,000.00	-
<b>2,727,712,679.95</b>	<b>Total Capital Expenditure = D</b>		<b>371,487,703.42</b>	<b>446,368,163.96</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(861,212,796.42)</b>	<b>(785,784,602.99)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(55,742,062.82)	(766,421,648.28)
	Increase/decrease in other Liability		844,365,228.93	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(900,107,291.75)</b>	<b>(766,421,648.28)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(900,107,291.75)</b>	<b>(766,421,648.28)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>38,894,495.33</b>	<b>(19,362,954.71)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>10,575,093.89</b>	<b>29,938,048.60</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>49,469,589.22</b>	<b>10,575,093.89</b>

## STATEMENT NO. 2

### KUMBOTSO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash			20,682.79
Main Account		49,464,143.10	9,080,381.84
Project Account			1,406,973.97
Revenue Account		5,446.12	64,097.12
Others			2,958.17
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>49,469,589.22</b>	<b>10,575,093.89</b>
<b>Non-Current Assets</b>			
Total Investments (B)	11	3,661,833.90	59,403,896.72
<b>Advances</b>			
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
<b>Total Non-Current Assets (C)</b>		<b>580,349,129.14</b>	<b>580,349,129.14</b>
<i>Balance of Liabilities Over Assets (D)</i>		4,867,016,466.85	4,005,803,670.43
<b>Total Assets (D= A+B+C+D)</b>		<b>5,500,497,019.11</b>	<b>4,656,131,790.18</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		215,226,204.82	215,226,204.82
Others 1		35,471,562.80	35,471,562.80
Others 2		5,249,799,251.49	4,405,434,022.56
<b>Total Deposits (E)</b>		<b>5,500,497,019.11</b>	<b>4,656,131,790.18</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>5,500,497,019.11</b>	<b>4,656,131,790.18</b>



# STATEMENT NO. 3

## KUMBOTSO LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,454,730,696.76	Local Govt Share of Statutory Allocation		1,362,946,570.81	2,849,990,455.47		2,849,990,455.47	1,487,043,884.66
614,158,057.53	Local Govt Share of VAT		944,794,992.91	2,641,802,145.15		2,641,802,145.15	1,697,007,152.24
212,938,164.24	Other Federally Allocated Revenue	1	87,410,820.08	50,000,000.00		50,000,000.00	-37,410,820.08
0.00	10% State Allocation		0.00	59,403,896.72		59,403,896.72	59,403,896.72
0.00	Other Capital Receipts		0.00	50,000,000.00		50,000,000.00	50,000,000.00
12,700,000.00	Tax Revenue		41,696,000.00	102,244,679.99		102,244,679.99	60,548,679.99
10,477,154.65	Non Tax Revenue		15,159,409.91	246,070,000.00		246,070,000.00	230,910,590.09
15,209,545.00	Investment Income		16,321,256.50	94,600,000.00		94,600,000.00	78,278,743.50
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imburement	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	10,000,000.00		10,000,000.00	10,000,000.00
118,733,690.79	Domestic Loans/Borrowings		111,898,451.41	341,000,000.00		341,000,000.00	229,101,548.59
0.00	Extraordinary Items		0.00	25,000,000.00		25,000,000.00	25,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,438,947,308.97</b>	<b>Total Revenue (A)</b>		<b>2,580,227,501.62</b>	<b>6,470,111,177.33</b>	<b>0.00</b>	<b>6,470,111,177.33</b>	<b>3,889,883,675.71</b>
	<b>LESS EXPENDITURE:</b>						
2,323,862,694.75	Salaries & Wages	3	2,294,006,402.28	2,158,308,450.75		2,158,308,450.75	-135,697,951.53
48,212,408.10	Social Benefits	4	5,981,818.17	60,000,000.00		60,000,000.00	54,018,181.83
267,916,112.58	Overhead Cost	5	653,879,414.86	819,550,000.00		819,550,000.00	165,670,585.14
95,854,400.52	Grants & Contributions		106,233,538.91	150,000,000.00		150,000,000.00	43,766,461.09
0.00	Subsidies General		0.00	-	0	0.00	0.00
42,518,132.05	Domestic Interest/Discount	6	9,851,420.40	-	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	-	0	0.00	0.00
<b>2,778,363,748.00</b>	<b>Total Expenditure (B)</b>		<b>3,069,952,594.62</b>	<b>3,187,858,450.75</b>	<b>-</b>	<b>3,187,858,450.75</b>	<b>117,905,856.13</b>
<b>(339,416,439.03)</b>	<b>Operating Balance: (A - B)</b>		<b>(489,725,093.00)</b>	<b>3,282,252,726.58</b>	<b>-</b>	<b>3,282,252,726.58</b>	<b>3,771,977,819.58</b>
<b>(339,416,439.03)</b>	Transfer to Capital Development Fund		<b>(489,725,093.00)</b>				

## STATEMENT NO. 4

### KUMBOTSO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		10,575,093.89				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		(489,725,093.00)				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%
0.00	<b>Total Revenue</b>		<b>(479,149,999.11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						-
57,046,000.00	Fixed Assets Procured	<b>7</b>	115,075,173.41	283,000,000.00	283,000,000.00	0.00	41%
274,830,945.99	Construction / Provision		244,382,636.89	1,374,500,000.00	1,374,500,000.00	0.00	18%
114,491,217.97	Rehabilitation / Repairs		11,979,893.12	682,000,000.00	682,000,000.00	0.00	2%
0.00	Preservation of the Environment		0.00	240,000,000.00	240,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	10,000,000.00	10,000,000.00	0.00	0%
0.00	Liabilities / Equities		50,000.00	138,212,679.95	138,212,679.95	0.00	0%
446,368,163.96	<b>Sub-total</b>			<b>371,487,703.42</b>	<b>2,727,712,679.95</b>	<b>2,727,712,679.95</b>	<b>0.00</b>
0.00	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	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
446,368,163.96	<b>Total Capital Expenditure for the year</b>		<b>371,487,703.42</b>	<b>2,727,712,679.95</b>	<b>2,727,712,679.95</b>	<b>0.00</b>	<b>14%</b>
-446,368,163.96	<b>Closing Balance</b>		<b>-850,637,702.53</b>	<b>-2,727,712,679.95</b>	<b>-2,727,712,679.95</b>	<b>0.00</b>	<b>0-0.14</b>

**SCHEDULE OF INVESTMENTS**  
**KUMBOTSO LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	Unity Bank	2,205.36
2	Jaiz Bank	477,272.50
3	Dala Building Society	2,221,977.27
4	Urban Development Bank	500,000.00
5	Niger Delter Power Holding Company	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,661,833.90</b>



# **KUNCHI LOCAL GOVERNMENT COUNCIL**



# KUNCHI LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021

KANO STATE - NGERIA

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply please quote Reference

Ref. No. \_\_\_\_\_

DATE 19/10/2023

## 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 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

KANO STATE

P.M.B. 3021

KANO STATE - NGERIA

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply please quote Reference

Ref. No. \_\_\_\_\_

DATE 19/12/2023

## RESPONSIBILITY FOR FINANCIAL STATEMENT

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Finance 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 Intentional 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 31<sup>ST</sup> December, 2021.

Best Regard,

SIGNATURE:

CHAIRMAN

KUNCHI LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF KUNCHI LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**KUNCHI LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,112,497,697.80	Local Govt Share of Statutory Allocation		1,008,277,577.07	1,115,516,339.10
1,201,163,188.85	Local Govt Share of VAT		675,362,678.62	435,792,562.43
899,090,037.27	Other Federally Allocated Revenue	<u>1</u>	67,028,349.78	160,122,371.89
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
675,000.00	Tax Revenue	<b>2</b>	-	-
137,634,426.56	Non Tax Revenue	<b>3</b>	-	-
4,462,500.00	Investment Income		1,074,721.00	590,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	<b>4</b>	-	-
6,250,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		110,006,916.34	84,261,139.23
4,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>5,775,772,850.48</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,861,750,242.81</b>	<b>1,796,282,412.65</b>
	<b>PAYMENTS:</b>			
2,342,194,405.22	Salaries & Wages	<b>5</b>	1,007,209,878.13	1,119,304,339.49
158,193,448.00	Social Benefits	<b>6</b>	11,229,461.00	40,909,090.92
563,900,000.00	Overhead Cost	<b>7</b>	453,903,587.31	456,882,509.05
121,000,000.00	Grants & Contributions		118,543,206.20	164,098,490.00
-	Subsidies General		-	-
-	Domestic Interest/Discount	<b>8</b>	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>3,185,287,853.22</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,600,737,553.04</b>	<b>1,823,712,561.55</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>261,012,689.77</b>	<b>(27,430,148.90)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
230,000,000.00	Fixed Assets Procured		65,868,599.09	47,995,383.93
1,047,500,000.00	Construction / Provision		106,277,771.23	85,897,941.97
614,500,000.00	Rehabilitation / Repairs		-	136,608,190.99
45,000,000.00	Preservation of the Environment	<b>9</b>	-	-
40,000,000.00	Other Capital Project		-	-
160,387,447.21	Liabilities / Equities		-	-
<b>2,137,387,447.21</b>	<b>Total Capital Expenditure = D</b>		<b>172,146,370.32</b>	<b>270,501,516.89</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>88,866,319.45</b>	<b>(297,931,665.79)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		74,622,693.04	(294,949,618.10)
	Increase/decrease in other Liability		-	
	<b>Total Movement in other cash equivalent account = G</b>		<b>74,622,693.04</b>	<b>(294,949,618.10)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>74,622,693.04</b>	<b>(294,949,618.10)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>14,243,626.41</b>	<b>(2,982,047.69)</b>
	Cash & Its Equivalent as at 1/1/2021 = H		7,719,482.69	10,701,530.38
	Cash & Its Equivalent as at 31/12/2021 = (G+H)		21,963,109.10	7,719,482.69

## STATEMENT NO. 2

### KUNCHI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		20,815,527.36	7,686,531.81
Main Account			-
Project Account		1,147,318.78	29,617.66
Revenue Account		262.96	3,333.22
Others			
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>21,963,109.10</b>	<b>7,719,482.69</b>
<b>Non-Current Assets</b>			
Total Investments (B)	11	3,161,415.94	58,803,810.82
<b>Advances</b>	<b>12</b>		
Retained Balance		431,491,201.76	301,226,113.84
Stabilization		565,881,164.52	565,881,164.52
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>997,372,366.28</b>	<b>867,107,278.36</b>
<i>Balance of Liabilities Over Assets (D)</i>			
<b>Total Assets (D= A+B+C+D)</b>		<b>1,022,496,891.32</b>	<b>933,630,571.87</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		90,368,235.44	90,368,235.44
Others 1		15,170,256.94	15,170,256.94
Others 2		-	-
<b>Total Deposits (E)</b>		<b>105,538,492.38</b>	<b>105,538,492.38</b>
<i>Balance of Assets Over Liabilities (F)</i>		916,958,398.94	828,092,079.49
<b>Total Liabilities (G= D+E+F)</b>		<b>1,022,496,891.32</b>	<b>933,630,571.87</b>



## STATEMENT NO. 3

### KUNCHI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,115,516,339.10	Local Govt Share of Statutory Allocation		1,008,277,577.07	3,112,497,697.80		3,112,497,697.80	2,104,220,120.73
435,792,562.43	Local Govt Share of VAT		675,362,678.62	1,201,163,188.85		1,201,163,188.85	525,800,510.23
160,122,371.89	Other Federally Allocated Revenue	1	67,028,349.78	899,090,037.27		899,090,037.27	832,061,687.49
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.00	Tax Revenue		0.00	675,000.00		675,000.00	675,000.00
0.00	Non Tax Revenue		0.00	137,634,426.56		137,634,426.56	137,634,426.56
590,000.00	Investment Income		1,074,721.00	4,462,500.00		4,462,500.00	3,387,779.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imburement	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	6,250,000.00		6,250,000.00	6,250,000.00
84,261,139.23	Domestic Loans/Borrowings		110,006,916.34	341,000,000.00		341,000,000.00	230,993,083.66
0.00	Extraordinary Items		0.00	4,000,000.00		4,000,000.00	4,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>1,796,282,412.65</b>	<b>Total Revenue (A)</b>		<b>1,861,750,242.81</b>	<b>5,775,772,850.48</b>	-	<b>5,775,772,850.48</b>	<b>3,914,022,607.67</b>
	<b>LESS EXPENDITURE:</b>						
1,119,304,339.49	Salaries & Wages	3	1,007,209,878.13	2,342,194,405.22		2,342,194,405.22	1,334,984,527.09
40,909,090.92	Social Benefits	4	11,229,461.00	158,193,448.00		158,193,448.00	146,963,987.00
456,882,509.05	Overhead Cost	5	453,903,587.31	563,900,000.00		563,900,000.00	109,996,412.69
164,098,490.00	Grants & Contributions		118,543,206.20	121,000,000.00		121,000,000.00	2,456,793.80
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount	6	9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,823,712,561.55</b>	<b>Total Expenditure (B)</b>		<b>1,600,737,553.04</b>	<b>3,185,287,853.22</b>	-	<b>3,185,287,853.22</b>	<b>1,584,550,300.18</b>
<b>(27,430,148.90)</b>	<b>Operating Balance: (A - B)</b>		<b>261,012,689.77</b>	<b>2,590,484,997.26</b>	-	<b>2,590,484,997.26</b>	<b>2,329,472,307.49</b>
<b>(27,430,148.90)</b>	Transfer to Capital Development Fund		<b>261,012,689.77</b>				

## STATEMENT NO. 4

### KUNCHI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Suppleme ntary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		7,719,482.69				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		261,012,689.77				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>268,732,172.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
47,995,383.93	Fixed Assets Procured	<b>7</b>	65,868,599.09	230,000,000.00	230,000,000.00	0.00	29%
85,897,941.97	Construction / Provision		106,277,771.23	1,047,500,000.00	1,047,500,000.00	0.00	10%
136,608,190.99	Rehabilitation / Repairs		0.00	614,500,000.00	614,500,000.00	0.00	0%
0.00	Preservation of the Environment		0.00	45,000,000.00	45,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	40,000,000.00	40,000,000.00	0.00	0%
0.00	Liabilities / Equities		0.00	160,387,447.21	160,387,447.21	0.00	0%
<b>270,501,516.89</b>	<b>Sub-total</b>			<b>172,146,370.32</b>	<b>2,137,387,447.21</b>	<b>2,137,387,447.21</b>	<b>0.00</b>
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>270,501,516.89</b>	<b>Total Capital Expenditure for the year</b>		<b>172,146,370.32</b>	<b>2,137,387,447.21</b>	<b>2,137,387,447.21</b>		<b>8%</b>
<b>-270,501,516.89</b>	<b>Closing Balance</b>		<b>96,585,802.14</b>	<b>-2,137,387,447.21</b>	<b>-2,137,387,447.21</b>	<b>0.00</b>	<b>-0.08</b>

**SCHEDULE OF INVESTMENTS**  
**KUNCHI LOCAL GOVERNMENT COUNCIL**  
FOR THE YEAR ENDED 31ST DECEMBER, 2021

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	Unity Bank Plc	1,787.40
2	Jaiz Bank	477,272.50
4	Dala Buiding Society	2,221,977.27
6	Niger Delta Power Holding	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,161,415.94</b>



# **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 16/10/2023

## STATEMENT OF ACCOUNTING POLICY

The General Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standard (IPAS) 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 LGA COUNCIL  
KANO STATE

SIGNATURE:

TREASURER  
KURA LGA 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 \_\_\_\_\_

## RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial statements have been prepared by the Local Government Treasure in accordance with the provisions of 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 Statements (GPFS) using international public Sector Accounting Standard (IPAS Cash) and a Standardized Chart of Account (COA).

The Treasure is responsible for establishing and maintaining an adequate system in internal Control designed to provided reasonable assurance that the transaction 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 31<sup>st</sup> December, 2021

SIGNATURE

CHAIRMAN  
KURA LOCAL GOVT. COUNCIL  
KANO STATE

SIGNATURE

TREASURER  
KURA LOCAL GOVT.COUNIL  
KANO STATE





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF KURA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## KURA LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,103,422,877.80	Local Govt Share of Statutory Allocation		984,173,655.21	1,092,462,741.21
755,721,883.00	Local Govt Share of VAT		724,282,966.73	467,075,822.45
596,134,992.00	Other Federally Allocated Revenue	1	65,643,121.66	160,604,783.15
75,014,661.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
7,250,000.00	Tax Revenue	2	530,000.00	1,690,600.00
92,297,861.20	Non Tax Revenue	3	2,048,050.00	3,734,194.69
7,000,000.00	Investment Income		1,772,000.00	1,610,400.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
345,000,000.00	Domestic Loans/Borrowings		115,471,178.68	84,326,033.61
10,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>3,991,842,275.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,893,920,972.28</b>	<b>1,811,504,575.11</b>
	<b>PAYMENTS:</b>			
1,388,248,333.00	Salaries & Wages	5	1,111,027,919.15	1,069,862,477.00
102,970,724.00	Social Benefits	6	39,318,181.73	44,318,181.83
647,500,000.00	Overhead Cost	7	495,673,044.46	195,962,183.35
120,000,000.00	Grants & Contributions		83,062,713.43	42,964,962.30
-	Subsidies General		-	-
15,000,000.00	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,273,719,057.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,738,933,279.17</b>	<b>1,395,625,936.57</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>154,987,693.11</b>	<b>415,878,638.54</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
134,500,000.00	Fixed Assets Procured		28,225,000.00	863,636.36
1,339,000,000.00	Construction / Provision		43,624,924.69	182,510,692.71
463,000,000.00	Rehabilitation / Repairs		5,249,085.99	105,536,337.54
155,000,000.00	Preservation of the Environment	9	9,721,404.36	-
-	Other Capital Project		-	-
231,914,488.00	Liabilities / Equities		36,782,350.00	-
<b>2,323,414,488.00</b>	<b>Total Capital Expenditure = D</b>		<b>123,602,765.04</b>	<b>288,910,666.61</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>31,384,928.07</b>	<b>126,967,971.93</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(37,091,073.86)	128,252,830.09
	Increase/decrease in other Liability		(35,501,195.51)	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(1,589,878.35)</b>	<b>128,252,830.09</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(1,589,878.35)</b>	<b>128,252,830.09</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>32,974,806.42</b>	<b>(1,284,858.16)</b>
	Cash & Its Equivalent as at 1/1/2021 = H		6,735,408.66	8,020,266.82
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>39,710,215.08</b>	<b>6,735,408.66</b>

## STATEMENT NO. 2

### KURA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		39,388,201.48	6,704,278.29
Project Account		-	-
Revenue Account		306,945.59	12,601.59
Others		15,068.01	18,528.78
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>39,710,215.08</b>	<b>6,735,408.66</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,415.94	40,752,489.80
<b>Advances</b>	<b>12</b>		
Retained Balance		-	-
Stabilization		576,484,762.98	576,484,762.98
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>576,484,762.98</b>	<b>576,484,762.98</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	-
<b>Total Assets (D= A+B+C+D)</b>		<b>619,856,394.00</b>	<b>623,972,661.44</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		20,137,289.17	18,887,283.23
Others 1		23,552,353.57	22,510,681.96
Others 2		375,852,799.22	413,645,672.28
<b>Total Deposits (E)</b>		<b>419,542,441.96</b>	<b>455,043,637.47</b>
<i>Balance of Assets Over Liabilities (F)</i>		200,313,952.04	168,929,023.97
<b>Total Liabilities (G= D+E+F)</b>		<b>619,856,394.00</b>	<b>623,972,661.44</b>



## STATEMENT NO. 3

### KURA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,092,462,741.21	Local Govt Share of Statutory Allocation		984,173,655.21	2,103,422,877.80		2,103,422,877.80	1,119,249,222.59
467,075,822.45	Local Govt Share of VAT		724,282,966.73	755,721,883.00		755,721,883.00	31,438,916.27
160,604,783.15	Other Federally Allocated Revenue	<u>1</u>	65,643,121.66	596,134,992.00		596,134,992.00	530,491,870.34
0.00	10% State Allocation		-	75,014,661.00		75,014,661.00	75,014,661.00
0.00	Other Capital Receipts		-	-		-	0.00
1,690,600.00	Tax Revenue		530,000.00	7,250,000.00		7,250,000.00	6,720,000.00
3,734,194.69	Non Tax Revenue		2,048,050.00	92,297,861.20		92,297,861.20	90,249,811.20
1,610,400.00	Investment Income		1,772,000.00	7,000,000.00		7,000,000.00	5,228,000.00
0.00	Interest Earned		-	-		-	0.00
0.00	Refund and Reimbursement	<u>2</u>	-	-		-	0.00
0.00	Aids & Grants		-	-		-	0.00
84,326,033.61	Domestic Loans/Borrowings		115,471,178.68	345,000,000.00		345,000,000.00	229,528,821.32
0.00	Extraordinary Items		-	10,000,000.00		10,000,000.00	10,000,000.00
0.00	Prepayments/Arrears of Revenue		-	-		-	0.00
<b>1,811,504,575.11</b>	<b>Total Revenue (A)</b>		<b>1,893,920,972.28</b>	<b>3,991,842,275.00</b>	-	<b>3,991,842,275.00</b>	<b>2,097,921,302.72</b>
	<b>LESS EXPENDITURE:</b>						
1,069,862,477.00	Salaries & Wages	<u>3</u>	1,111,027,919.15	1,388,248,333.00		1,388,248,333.00	277,220,413.85
44,318,181.83	Social Benefits	<u>4</u>	39,318,181.73	102,970,724.00		102,970,724.00	63,652,542.27
195,962,183.35	Overhead Cost	<u>5</u>	495,673,044.46	647,500,000.00		647,500,000.00	151,826,955.54
42,964,962.30	Grants & Contributions		83,062,713.43	135,000,000.00		135,000,000.00	51,937,286.57
0.00	Subsidies General		-	-	0	0	0.00
42,518,132.09	Domestic Interest/Discount	<u>6</u>	9,851,420.40	-	0	0	-9,851,420.40
0.00	Transfer to other Fund		-	-	0	0	0.00
<b>1,395,625,936.57</b>	<b>Total Expenditure (B)</b>		<b>1,738,933,279.17</b>	<b>2,273,719,057.00</b>	-	<b>2,273,719,057.00</b>	<b>534,785,777.83</b>
<b>415,878,638.54</b>	<b>Operating Balance: (A - B)</b>		<b>154,987,693.11</b>	<b>1,718,123,218.00</b>	-	<b>1,718,123,218.00</b>	<b>1,563,135,524.89</b>
<b>415,878,638.54</b>	Transfer to Capital Development Fund		<b>154,987,693.11</b>				

## STATEMENT NO. 4

### KURA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplem entary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		6,735,408.66				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		154,987,693.11				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>161,723,101.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
863,636.36	Fixed Assets Procured		28,225,000.00	134,500,000.00	134,500,000.00	0.00	21%
182,510,692.71	Construction / Provision		43,624,924.69	1,339,000,000.00	1,339,000,000.00	0.00	3%
105,536,337.54	Rehabilitation / Repairs	<b>7</b>	5,249,085.99	463,000,000.00	463,000,000.00	0.00	1%
0.00	Preservation of the Environment		9,721,404.36	155,000,000.00	155,000,000.00	0.00	6%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		36,782,350.00	231,914,488.00	231,914,488.00	0.00	16%
<b>288,910,666.61</b>	<b>Sub-total</b>		<b>123,602,765.04</b>	<b>2,323,414,488.00</b>	<b>2,323,414,488.00</b>	<b>0.00</b>	<b>5%</b>
							-
0.00	Capital Expenditure from Aids & Grants		0-		0	0	0%
0.00	Repayment of Borrowings/Sure-P		0-		0	0	0%
<b>0.00</b>	<b>Sub-total</b>		-	-	--		0%
							-
<b>288,910,666.61</b>	<b>Total Capital Expenditure for the year</b>		<b>123,602,765.04</b>	<b>2,323,414,488.00</b>	<b>2,323,414,488.00</b>	<b>0.00</b>	<b>5%</b>
							-
<b>-288,910,666.61</b>	<b>Closing Balance</b>		<b>38,120,336.73</b>	<b>-2,323,414,488.00</b>	<b>-2,323,414,488.00</b>	<b>0.00</b>	<b>-0.05</b>

**SCHEDULE OF INVESTMENTS**  
**KURA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

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





# **MADOBI LOCAL GOVERNMENT COUNCIL**



# MADOBI LOCAL GOVERNMENT KANO STATE - NIGERIA

**Address:**

L.G.A Secretariat Madobi Town,  
Kano State.

**PMB: 3021, Kano**

**Email: madobilocalgovernment@gmail.com**

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 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 GOT. COUNCIL,

KANO STATE





# MADOBILocal GOVERNMENT KANO STATE - NIGERIA

Address:

L.G.A Secretariat Madobi Town,  
Kano State.

**PMB: 3021, Kano**

**Email: madobilocalgovernment@gmail.com**

Reference No.: \_\_\_\_\_

Date \_\_\_\_\_

## RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been prepared by the treasurer of MADOBILocal local government council in accordance with provisions of the financial (control and management) act 2012 as amended. The financial statements comply with generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded the use of all public financial resources by the local government council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Best Regard,

*SIGNATURE:*

*SIGNATURE:*

CHAIRMAN

MADOBILocal GOVT. COUNCIL  
KANO STATE

TREASURER

MADOBILocal GOT. COUNCIL  
KANO STATE





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF MADOBI LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
KANO STATE

  
Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL

24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH

**STATEMENT NO. 1**  
**MADOBI LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
1,840,944,357.00	Local Govt Share of Statutory Allocation		985,207,632.42	1,093,451,663.04
698,332,799.00	Local Govt Share of VAT		712,661,430.29	459,585,712.78
427,523,657.00	Other Federally Allocated Revenue	1	65,702,543.31	160,007,328.13
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
2,300,000.00	Tax Revenue	2	-	-
48,873,157.00	Non Tax Revenue	3	461,300.00	1,608,000.00
1,750,000.00	Investment Income		683,000.00	330,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
321,000,000.00	Domestic Loans/Borrowings		115,471,178.68	84,552,441.97
1,000,000.00	Extraordinary Items		-	-
30,000.00	Prepayments/Arrears of Revenue		-	-
<b>3,410,753,970.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,880,187,084.70</b>	<b>1,799,535,145.92</b>
	<b>PAYMENTS:</b>			
1,470,045,492.00	Salaries & Wages	5	1,154,059,371.72	608,893,578.57
61,965,164.00	Social Benefits	6	42,780,909.91	44,318,181.83
742,323,000.00	Overhead Cost	7	282,140,668.80	407,464,378.83
103,520,000.00	Grants & Contributions		60,723,560.34	782,324,924.39
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,377,853,656.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,549,555,931.17</b>	<b>1,885,519,195.71</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>330,631,153.53</b>	<b>(85,984,049.79)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
103,162,081.00	Fixed Assets Procured		26,588,004.00	5,540,000.00
701,700,000.00	Construction / Provision		64,676,982.98	364,807,017.17
294,098,045.00	Rehabilitation / Repairs		12,507,215.90	141,988,884.13
33,000,000.00	Preservation of the Environment	9	-	12,000,000.00
19,000,000.00	Other Capital Project		-	-
146,718,685.00	Liabilities / Equities		53,464,229.35	-
<b>1,297,678,811.00</b>	<b>Total Capital Expenditure = D</b>		<b>157,236,432.23</b>	<b>524,335,901.30</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>173,394,721.30</b>	<b>(610,319,951.09)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(45,281,843.21)	
	Increase/decrease in other Liability		113,640,842.28	-579178490.4
	<b>Total Movement in other cash equivalent account = G</b>		<b>(158,922,685.49)</b>	<b>(579,178,490.41)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(158,922,685.49)</b>	<b>(579,178,490.41)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>14,472,035.81</b>	<b>(31,141,460.68)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>5,249,632.61</b>	<b>36,391,093.29</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>19,721,668.42</b>	<b>5,249,632.61</b>

## STATEMENT NO. 2

### MADOBI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		19,296,754.40	5,223,953.06
Project Account			-
Revenue Account		413,883.87	10,915.62
Others		11,030.15	14,763.93
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>19,721,668.42</b>	<b>5,249,632.61</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,663,203.34	48,945,046.55
<b>Advances</b>			
Retained Balance	<b>12</b>		
Stabilization		577,893,176.98	577,893,176.98
Impersonal (Others)		-	
Personal		-	
<b>Total Non-Current Assets (C)</b>		<b>577,893,176.98</b>	<b>577,893,176.98</b>
<i>Balance of Liabilities Over Assets (D)</i>		757,916,763.77	613,466,114.09
<b>Total Assets (D= A+B+C+D)</b>		<b>1,359,194,812.51</b>	<b>1,245,553,970.23</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		209,565,217.67	208,991,317.99
Others 1		5,818,138.84	5,818,138.84
Others 2		1,143,811,456.00	1,030,744,513.40
<b>Total Deposits (E)</b>		<b>1,359,194,812.51</b>	<b>1,245,553,970.23</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>1,359,194,812.51</b>	<b>1,245,553,970.23</b>



# STATEMENT NO. 3

## MADOBI LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,093,451,663.04	Local Govt Share of Statutory Allocation		985,207,632.42	1,840,944,357.00		1,840,944,357.00	855,736,724.58
459,585,712.78	Local Govt Share of VAT		712,661,430.29	698,332,799.00		698,332,799.00	-14,328,631.29
160,007,328.13	Other Federally Allocated Revenue	1	65,702,543.31	427,523,657.00		427,523,657.00	361,821,113.69
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.00	Tax Revenue		0.00	2,300,000.00		2,300,000.00	2,300,000.00
1,608,000.00	Non Tax Revenue		461,300.00	48,873,157.00		48,873,157.00	48,411,857.00
330,000.00	Investment Income		683,000.00	1,750,000.00		1,750,000.00	1,067,000.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.0	Refund and Re-imburement	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
84,552,441.97	Domestic Loans/Borrowings		115,471,178.68	321,000,000.00		321,000,000.00	205,528,821.32
0.00	Extraordinary Items		0.00	1,000,000.00		1,000,000.00	1,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	30,000.00		30,000.00	30,000.00
<b>1,799,535,145.92</b>	<b>Total Revenue (A)</b>		<b>1,880,187,084.70</b>	<b>3,410,753,970.00</b>	-	<b>3,410,753,970.00</b>	<b>1,530,566,885.30</b>
	<b>LESS EXPENDITURE:</b>						
608,893,578.57	Salaries & Wages	3	1,154,059,371.72	1,470,045,492.00		1,470,045,492.00	315,986,120.28
44,318,181.83	Social Benefits	4	42,780,909.91	61,965,164.00		61,965,164.00	19,184,254.09
407,464,378.83	Overhead Cost	5	282,140,668.80	742,323,000.00		742,323,000.00	460,182,331.20
782,324,924.39	Grants & Contributions		60,723,560.34	103,520,000.00		103,520,000.00	42,796,439.66
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount	6	9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,885,519,195.71</b>	<b>Total Expenditure (B)</b>		<b>1,549,555,931.17</b>	<b>2,377,853,656.00</b>	-	<b>2,377,853,656.00</b>	<b>828,297,724.83</b>
<b>(85,984,049.79)</b>	<b>Operating Balance: (A - B)</b>		<b>330,631,153.53</b>	<b>1,032,900,314.00</b>	-	<b>1,032,900,314.00</b>	<b>702,269,160.47</b>
<b>(85,984,049.79)</b>	Transfer to Capital Development Fund		<b>330,631,153.53</b>				

## STATEMENT NO. 4

### MADOBI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		5,249,632.61				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		330,631,153.53				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>335,880,786.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
5,540,000.00	Fixed Assets Procured	<b>7</b>	26,588,004.00	103,162,081.00	103,162,081.00	0.00	26%
364,807,017.17	Construction / Provision		64,676,982.98	701,700,000.00	701,700,000.00	0.00	9%
141,988,884.13	Rehabilitation / Repairs		12,507,215.90	294,098,045.00	294,098,045.00	0.00	4%
12,000,000.00	Preservation of the Environment		0.00	33,000,000.00	33,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	19,000,000.00	19,000,000.00	0.00	0%
0.00	Liabilities / Equities		53,464,229.35	146,718,685.00	146,718,685.00	0.00	36%
<b>524,335,901.30</b>	<b>Sub-total</b>			<b>157,236,432.23</b>	<b>1,297,678,811.00</b>	<b>1,297,678,811.00</b>	<b>0.00</b>
							-
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
<b>524,335,901.30</b>	<b>Total Capital Expenditure for the year</b>		<b>157,236,432.23</b>	<b>1,297,678,811.00</b>	<b>1,297,678,811.00</b>	<b>-</b>	<b>12%</b>
							-
<b>-524,335,901.30</b>	<b>Closing Balance</b>		<b>178,644,353.91</b>	<b>-1,297,678,811.00</b>	<b>-1,297,678,811.00</b>	<b>0.00</b>	<b>-0.12</b>

**SCHEDULE OF INVESTMENTS**  
**MADOBI LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK PLC	3,574.80
2	JAIZ BANK	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	URBAN	500,000.00
5	LAFARGE WAPCO	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,663,203.34</b>





# **MAKODA LOCAL GOVERNMENT COUNCIL**



# MAKODA LOCAL GOVERNMENT

**KANO STATE**

**(OFFICE OF THE CHAIRMAN)**

**P.M.B. 3021  
Kano-Nigeria**

**Tel:  
Mobile**

**MKL/G/TRE/GN/VOL/1/86**  
*In case of reply please quote Reference*

No: \_\_\_\_\_

Date: **17/10/2023**

## STATEMENT OF ACCOUNTING POLICY

The General 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

**KANO STATE**

(OFFICE OF THE CHAIRMAN)

P.M.B. 3021  
Kano-Nigeria

Tel:  
Mobile

MKLG/TRE/GN/VOL/1/86

No: \_\_\_\_\_

17/10/2023  
Date: \_\_\_\_\_

## RESPONSIBILITY FOR FINANCIAL STATEMENT

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 31<sup>st</sup> December, 2021.

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF MAKODA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## MAKODA LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,167,530,083.47	Local Govt Share of Statutory Allocation		1,196,902,201.69	1,295,921,680.45
716,600,850.50	Local Govt Share of VAT		837,611,155.84	542,891,077.71
300,000.00	Other Federally Allocated Revenue	1	77,868,417.24	189,359,585.62
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,000,000.00	Tax Revenue	2	-	-
69,249,000.00	Non Tax Revenue	3	605,750.00	3,002,979.00
7,350,000.00	Investment Income		1,287,500.00	1,062,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		108,483,751.63	89,253,765.50
500,000.00	Extraordinary Items		271,900.00	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,373,529,933.97</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,223,030,676.40</b>	<b>2,121,491,088.28</b>
	<b>PAYMENTS:</b>			
1,295,741,126.37	Salaries & Wages	5	1,067,403,314.81	1,107,415,148.05
75,852,644.00	Social Benefits	6	3,409,090.91	40,909,090.92
852,839,456.00	Overhead Cost	7	516,792,121.53	364,581,382.44
150,000,000.00	Grants & Contributions		136,071,535.14	76,477,291.66
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,374,433,226.37</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,733,527,482.79</b>	<b>1,631,901,045.16</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>489,503,193.61</b>	<b>489,590,043.12</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
126,300,000.00	Fixed Assets Procured		20,541,728.86	5,609,687.50
1,169,000,000.00	Construction / Provision		67,410,150.20	143,616,487.74
320,000,000.00	Rehabilitation / Repairs		-	200,335,995.12
80,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
152,334,974.95	Liabilities / Equities		84,851,812.80	-
<b>1,847,634,974.95</b>	<b>Total Capital Expenditure = D</b>		<b>172,803,691.86</b>	<b>349,562,170.36</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>316,699,501.75</b>	<b>140,027,872.76</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		325,868,079.72	159,473,943.30
	Increase/decrease in other Liability		7,932,710.58	-
	<b>Total Movement in other cash equivalent account = G</b>		<b>317,935,369.14</b>	<b>159,473,943.29</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>317,935,369.14</b>	<b>159,473,943.29</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>(1,235,867.39)</b>	<b>(19,446,070.53)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>14,272,458.28</b>	<b>33,718,528.81</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>13,036,590.89</b>	<b>14,272,458.28</b>

## STATEMENT NO. 2

### MAKODA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		12,962,148.47	14,076,300.06
Project Account		-	-
Revenue Account		74,442.42	194,771.42
Others		-	1,386.80
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>13,036,590.89</b>	<b>14,272,458.28</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,161,415.94	48,164,532.52
<b>Advances</b>	<b>12</b>		
Retained Balance		4,002,881,809.16	3,632,010,612.86
Stabilization		728,847,493.83	728,847,493.83
Impersonal (Others)		36,933,575.00	36,933,575.00
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>4,768,662,877.99</b>	<b>4,397,791,681.69</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	-
<b>Total Assets (D= A+B+C+D)</b>		<b>4,784,860,884.82</b>	<b>4,460,228,672.49</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		323,118,723.54	319,937,123.27
Others 1		139,352,659.22	134,601,548.91
Others 2		-	-
<b>Total Deposits (E)</b>		<b>462,471,382.76</b>	<b>454,538,672.18</b>
<i>Balance of Assets Over Liabilities (F)</i>		4,322,389,502.06	4,005,690,000.31
<b>Total Liabilities (G= D+E+F)</b>		<b>4,784,860,884.82</b>	<b>4,460,228,672.49</b>



## STATEMENT NO. 3

### MAKODA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,295,921,680.45	Local Govt Share of Statutory Allocation		1,196,902,201.69	3,167,530,083.47		3,167,530,083.47	1,970,627,881.78
542,891,077.71	Local Govt Share of VAT		837,611,155.84	716,600,850.50		716,600,850.50	-121,010,305.34
189,359,585.62	Other Federally Allocated Revenue	1	77,868,417.24	300,000.00		300,000.00	-77,568,417.24
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.00	Tax Revenue		0.00	1,000,000.00		1,000,000.00	1,000,000.00
3,002,979.00	Non Tax Revenue		605,750.00	69,249,000.00		69,249,000.00	68,643,250.00
1,062,000.00	Investment Income		1,287,500.00	7,350,000.00		7,350,000.00	6,062,500.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imbursment	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
89,253,765.50	Domestic Loans/Borrowings		108,483,751.63	342,000,000.00		342,000,000.00	233,516,248.37
0.00	Extraordinary Items		271,900.00	500,000.00		500,000.00	228,100.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,121,491,088.28</b>	<b>Total Revenue (A)</b>		<b>2,223,030,676.40</b>	<b>4,373,529,933.97</b>	-	<b>4,373,529,933.97</b>	<b>2,150,499,257.57</b>
	<b>LESS EXPENDITURE:</b>						
1,107,415,148.05	Salaries & Wages	3	1,067,403,314.81	1,295,741,126.37		1,295,741,126.37	228,337,811.56
40,909,090.92	Social Benefits	4	3,409,090.91	75,852,644.00		75,852,644.00	72,443,553.09
364,581,382.44	Overhead Cost	5	516,792,121.53	852,839,456.00		852,839,456.00	336,047,334.47
76,477,291.66	Grants & Contributions		136,071,535.14	150,000,000.00		150,000,000.00	13,928,464.86
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount	6	9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,631,901,045.16</b>	<b>Total Expenditure (B)</b>		<b>1,733,527,482.79</b>	<b>2,374,433,226.37</b>	-	<b>2,374,433,226.37</b>	<b>640,905,743.58</b>
<b>489,590,043.12</b>	<b>Operating Balance: (A - B)</b>		<b>489,503,193.61</b>	<b>1,999,096,707.60</b>	-	<b>1,999,096,707.60</b>	<b>1,509,593,513.99</b>
<b>489,590,043.12</b>	Transfer to Capital Development Fund		<b>489,503,193.61</b>				

## STATEMENT NO. 4

### MAKODA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplem entary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		14,272,458.28				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		489,503,193.61				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>503,775,651.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
5,609,687.50	Fixed Assets Procured	<b>7</b>	20,541,728.86	126,300,000.00	126,300,000.00	0.00	16%
143,616,487.74	Construction / Provision		67,410,150.20	1,169,000,000.00	1,169,000,000.00	0.00	6%
200,335,995.12	Rehabilitation / Repairs		0.00	320,000,000.00	320,000,000.00	0.00	0%
0.00	Preservation of the Environment		0.00	80,000,000.00	80,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		84,851,812.80	152,334,974.95	152,334,974.95	0.00	56%
<b>349,562,170.36</b>	<b>Sub-total</b>			<b>172,803,691.86</b>	<b>1,847,634,974.95</b>	<b>1,847,634,974.95</b>	<b>0.00</b>
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>349,562,170.36</b>	<b>Total Capital Expenditure for the year</b>		<b>172,803,691.86</b>	<b>1,847,634,974.95</b>	<b>1,847,634,974.95</b>	<b>-</b>	<b>9%</b>
<b>-349,562,170.36</b>	<b>Closing Balance</b>		<b>330,971,960.03</b>	<b>-1,847,634,974.95</b>	<b>1,847,634,974.95</b>	<b>0.00</b>	<b>-0.09</b>

**SCHEDULE OF INVESTMENTS**  
**MAKODA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK PLC	1,787.40
2	JA'IZ BANK	477,272.50
3	DALA BUILDING SOCIETY	2,221,977.27
4	NIGER DELTA POWER	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,161,415.94</b>



# **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  
NoMJBLG/FIN/AA/VOL.II/28.....

Date: 12<sup>th</sup> October, 2023

## STATEMENT OF ACCOUNTING POLICY

*The General Purpose Finance 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 account.*

*In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano 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





# 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

NoMJBLG/FIN/AA/VOL.II/28.....

Date: 12<sup>th</sup> October, 2023

## RESPONSIBILITY FOR FINANCIAL STATEMENT

*These Financial Statement have been prepared by the Local Government Treasurer in accordance with the provision of the Public Financial Management Law 2020. The Financial Statement 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 31<sup>st</sup> December, 2021.*

*Best Regard,*

SIGNATURE

CHAIRMAN  
MINJIBIR LOCAL GOVT. COUNCIL  
KANO STATE

SIGNATURE

TREASURER  
MINJIBIR LOCAL GOVT. COUNCIL  
KANO STATE





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF MINJIBIR LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## MINJIBIR LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,243,804,585.00	Local Govt Share of Statutory Allocation		1,207,502,054.74	1,306,059,646.86
702,904,849.00	Local Govt Share of VAT		825,076,269.78	534,930,435.68
212,540,716.60	Other Federally Allocated Revenue	1	78,477,580.11	189,691,201.63
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,800,000.00	Tax Revenue	2	383,500.00	-
23,615,000.00	Non Tax Revenue	3	498,000.00	457,225.00
2,600,000.00	Investment Income		778,254.00	725,500.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		115,471,178.67	84,253,765.80
1,000,000.00	Extraordinary Items		-	500,000.00
-	Prepayments/Arrears of Revenue		-	-
<b>3,598,265,150.60</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,228,186,837.30</b>	<b>2,116,617,774.97</b>
	<b>PAYMENTS:</b>			
1,508,926,149.00	Salaries & Wages	5	1,426,338,385.90	1,431,771,784.98
60,100,000.00	Social Benefits	6	12,409,221.75	40,909,090.92
496,000,000.00	Overhead Cost	7	409,326,335.93	217,510,617.76
64,000,000.00	Grants & Contributions		65,397,594.68	57,930,961.69
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,129,026,149.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,923,322,958.66</b>	<b>1,790,640,587.44</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>304,863,878.64</b>	<b>325,977,187.53</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
19,000,000.00	Fixed Assets Procured		-	-
515,000,000.00	Construction / Provision		91,149,511.49	222,594,683.83
265,000,000.00	Rehabilitation / Repairs		48,902,650.51	40,878,141.40
6,000,000.00	Preservation of the Environment	9	-	-
4,500,000.00	Other Capital Project		-	-
7,000,000.00	Liabilities / Equities		30,109,222.47	-
<b>816,500,000.00</b>	<b>Total Capital Expenditure = D</b>		<b>170,161,384.47</b>	<b>263,472,825.23</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>134,702,494.17</b>	<b>62,504,362.30</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		112,649,388.58	82983959.21
	Increase/decrease in other Liability		-	-
	<b>Total Movement in other cash equivalent account = G</b>		<b>112,649,388.58</b>	<b>82,983,959.21</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>112,649,388.58</b>	<b>82,983,959.21</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>22,053,105.59</b>	<b>(20,479,596.91)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>12,134,123.80</b>	<b>32,613,720.71</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>34,187,229.39</b>	<b>12,134,123.80</b>

## STATEMENT NO. 2

### MINJIBIR LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		17,064.92	60,850.00
Main Account		33,795,569.60	12,073,273.80
Project Account		2,870.00	-
Revenue Account		367,154.00	-
Others		4,570.87	-
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>34,187,229.39</b>	<b>12,134,123.80</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	4,683,395.04	51,804,259.80
<b>Advances</b>	<b>12</b>		
Retained Balance		1,350,195,196.71	1,190,424,943.37
Stabilization		556,715,727.56	556,715,727.56
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>1,906,910,924.27</b>	<b>1,747,140,670.93</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	
<b>Total Assets (D= A+B+C+D)</b>		<b>1,945,781,548.70</b>	<b>1,811,079,054.53</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		28,272,183.90	28,272,183.90
Others 1		6,926,166.46	6,926,166.46
Others 2		-	-
<b>Total Deposits (E)</b>		<b>35,198,350.36</b>	<b>35,198,350.36</b>
<i>Balance of Assets Over Liabilities (F)</i>		1,910,583,198.34	1,775,880,704.17
<b>Total Liabilities (G= D+E+F)</b>		<b>1,945,781,548.70</b>	<b>1,811,079,054.53</b>



# STATEMENT NO. 3

## MINJIBIR LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementa ry Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,306,059,646.86	Local Govt Share of Statutory Allocation	1	1,207,502,054.74	2,243,804,585.00	0.00	2,243,804,585.00	1,036,302,530.26
534,930,435.68	Local Govt Share of VAT		825,076,269.78	702,904,849.00	0.00	702,904,849.00	-122,171,420.78
189,691,201.63	Other Federally Allocated Revenue		78,477,580.11	212,540,716.60	0.00	212,540,716.60	134,063,136.49
0.00	10% State Allocation		0.00	69,000,000.00	0.00	69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00	0.00	0.00	0.00
0.00	Tax Revenue	2	383,500.00	1,800,000.00	0.00	1,800,000.00	1,416,500.00
457,225.00	Non Tax Revenue		498,000.00	23,615,000.00	0.00	23,615,000.00	23,117,000.00
725,500.00	Investment Income		778,254.00	2,600,000.00	0.00	2,600,000.00	1,821,746.00
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
0.00	Aids & Grants		0.00	0.00	0.00	0.00	0.00
84,253,765.80	Domestic Loans/Borrowings		115,471,178.67	341,000,000.00	0.00	341,000,000.00	225,528,821.33
500,000.00	Extraordinary Items		0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>2,116,617,774.97</b>	<b>Total Revenue (A)</b>			<b>2,228,186,837.30</b>	<b>3,598,265,150.60</b>	<b>0.00</b>	<b>3,598,265,150.60</b>
	<b>LESS EXPENDITURE:</b>						
1,431,771,784.98	Salaries & Wages	3	1,426,338,385.90	1,508,926,149.00	0.00	1,508,926,149.00	82,587,763.10
40,909,090.92	Social Benefits	4	12,409,221.75	60,100,000.00	0.00	60,100,000.00	47,690,778.25
217,510,617.76	Overhead Cost	5	409,326,335.93	496,000,000.00	0.00	496,000,000.00	86,673,664.07
57,930,961.69	Grants & Contributions	6	65,397,594.68	64,000,000.00	0.00	64,000,000.00	-1,397,594.68
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0.00	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>1,790,640,587.44</b>	<b>Total Expenditure (B)</b>		<b>1,923,322,958.66</b>	<b>2,129,026,149.00</b>	<b>0.00</b>	<b>2,129,026,149.00</b>	<b>205,703,190.34</b>
<b>325,977,187.53</b>	<b>Operating Balance: (A - B)</b>		<b>304,863,878.64</b>	<b>1,469,239,001.60</b>	-	<b>1,469,239,001.60</b>	<b>1,164,375,122.96</b>
<b>325,977,187.53</b>	Transfer to Capital Development Fund		<b>304,863,878.64</b>				

## STATEMENT NO. 4

### MINJIBIR LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		12,134,123.80				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		304,863,878.64				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%
0.00	<b>Total Revenue</b>		<b>316,998,002.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
0.00	Fixed Assets Procured		0.00	19,000,000.00	19,000,000.00	0.00	0%
222,594,683.83	Construction / Provision		91,149,511.49	515,000,000.00	515,000,000.00	0.00	18%
40,878,141.40	Rehabilitation / Repairs	7	48,902,650.51	265,000,000.00	265,000,000.00	0.00	18%
0.00	Preservation of the Environment		0.00	6,000,000.00	6,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	4,500,000.00	4,500,000.00	0.00	0%
0.00	Liabilities / Equities		30,109,222.47	7,000,000.00	7,000,000.00	0.00	430%
263,472,825.23	<b>Sub-total</b>		<b>170,161,384.47</b>	<b>816,500,000.00</b>	<b>816,500,000.00</b>	<b>0.00</b>	<b>21%</b>
							-
0.00	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	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
263,472,825.23	<b>Total Capital Expenditure for the year</b>		<b>170,161,384.47</b>	<b>816,500,000.00</b>	<b>816,500,000.00</b>	-	<b>21%</b>
							-
-263,472,825.23	<b>Closing Balance</b>		<b>146,836,617.97</b>	<b>-816,500,000.00</b>	<b>-816,500,000.00</b>	<b>0.00</b>	<b>-0.21</b>

**SCHEDULE OF INVESTMENTS**  
**MINJIBIR LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

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



# **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: NSLG/TRE/FIN/5/VOL.II/211

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 Regards.*

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)

Bompai Road  
P.M.B. 3021,  
Kano - Nigeria  
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No: \_\_\_\_\_

Date: \_\_\_\_\_

NSLG/TRE/FIN/5/VOL.II/211

## 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 Propose 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 31<sup>st</sup> December, 2021.*

*Best Regards.*

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF NASSARAWA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## NASSARAWA LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
4,640,185,056.21	Local Govt Share of Statutory Allocation		2,202,961,904.51	2,258,142,517.06
1,796,165,000.00	Local Govt Share of VAT		1,382,809,507.22	907,406,634.26
917,281,219.83	Other Federally Allocated Revenue	1	135,685,656.27	325,909,277.49
700,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
60,000,000.00	Tax Revenue	2	25,562,000.00	40,302,727.15
158,423,000.00	Non Tax Revenue	3	47,040,300.00	39,811,504.54
24,600,000.00	Investment Income		8,464,500.00	17,772,500.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
20,000,000.00	Aids & Grants		-	-
113,905,887.00	Domestic Loans/Borrowings		98,483,751.63	158,723,070.67
11,200,000.00	Extraordinary Items		-	-
200,000.00	Prepayments/Arrears of Revenue		-	-
<b>8,441,960,163.04</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>3,901,007,619.63</b>	<b>3,748,068,231.17</b>
	<b>PAYMENTS:</b>			
2,744,225,868.29	Salaries & Wages	5	2,418,050,163.22	2,442,757,612.65
114,607,175.15	Social Benefits	6	20,454,545.46	41,014,090.92
903,929,042.36	Overhead Cost	7	465,419,740.29	285,100,455.74
260,250,000.00	Grants & Contributions		215,235,337.13	169,994,968.00
-	Subsidies General		-	-
47,600,957.64	Domestic Interest/Discount	8	9,851,420.40	42,518,132.04
-	Transfer to other Fund		-	-
<b>4,070,613,043.44</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>3,129,011,206.50</b>	<b>2,981,385,259.35</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>771,996,413.13</b>	<b>766,682,971.82</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
670,800,000.00	Fixed Assets Procured		16,201,145.00	47,960,093.36
1,833,140,490.75	Construction / Provision		139,086,649.00	482,713,733.30
1,065,469,999.75	Rehabilitation / Repairs		27,103,409.08	75,666,294.08
90,000,000.00	Preservation of the Environment	9	-	1,522,100.00
17,000,000.00	Other Capital Project		-	-
206,509,195.02	Liabilities / Equities		79,005,506.80	-
<b>3,882,919,685.52</b>	<b>Total Capital Expenditure = D</b>		<b>261,396,709.88</b>	<b>607,862,220.74</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>510,599,703.25</b>	<b>158,820,751.08</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		494,065,474.65	152,610,993.70
	Increase/decrease in other Liability		(2,704,822.76)	
	<b>Total Movement in other cash equivalent account = G</b>		<b>491,360,651.89</b>	<b>152,610,993.70</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>491,360,651.89</b>	<b>152,610,993.70</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>19,239,051.36</b>	<b>6,209,757.38</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>25,177,265.55</b>	<b>18,967,508.17</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>44,416,316.91</b>	<b>25,177,265.55</b>

## STATEMENT NO. 2

### NASSARAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		41,332,757.08	24,413,559.15
Project Account		15,191.29	15,435.79
Revenue Account		3,063,364.58	740,859.49
Others		5,003.96	7,411.12
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>44,416,316.91</b>	<b>25,177,265.55</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,661,415.94	59,604,545.18
<b>Advances</b>	<b>12</b>		
Retained Balance		2,065,594,970.87	1,515,442,961.98
Stabilization		832,487,435.51	832,487,435.51
Impersonal (Others)		101,656,888.00	101,656,888.00
Personal		-	143,405.00
<b>Total Non-Current Assets (C)</b>		<b>2,999,739,294.38</b>	<b>2,449,730,690.49</b>
<i>Balance of Liabilities Over Assets (D)</i>			
<b>Total Assets (D= A+B+C+D)</b>		<b>3,047,817,027.23</b>	<b>2,534,512,501.22</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		233,005,881.51	235,710,704.27
Others 1		113,486,875.08	113,486,875.08
Others 2		-	-
<b>Total Deposits (E)</b>		<b>346,492,756.59</b>	<b>349,197,579.35</b>
<i>Balance of Assets Over Liabilities (F)</i>		2,701,324,270.64	2,185,314,921.87
<b>Total Liabilities (G= D+E+F)</b>		<b>3,047,817,027.23</b>	<b>2,534,512,501.22</b>



# STATEMENT NO. 3

## NASSARAWA LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementa ry Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
2,258,142,517.06	Local Govt Share of Statutory Allocation	1	2,202,961,904.51	4,640,185,056.21		4,640,185,056.21	2,437,223,151.70
907,406,634.26	Local Govt Share of VAT		1,382,809,507.22	1,796,165,000.00		1,796,165,000.00	413,355,492.78
325,909,277.49	Other Federally Allocated Revenue		135,685,656.27	917,281,219.83		917,281,219.83	781,595,563.56
0.00	10% State Allocation		0.00	700,000,000.00		700,000,000.00	700,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
40,302,727.15	Tax Revenue	2	25,562,000.00	60,000,000.00		60,000,000.00	34,438,000.00
39,811,504.54	Non Tax Revenue		47,040,300.00	158,423,000.00		158,423,000.00	111,382,700.00
17,772,500.00	Investment Income		8,464,500.00	24,600,000.00		24,600,000.00	16,135,500.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imburement		0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	20,000,000.00		20,000,000.00	20,000,000.00
158,723,070.67	Domestic Loans/Borrowings		98,483,751.63	113,905,887.00		113,905,887.00	15,422,135.37
0.00	Extraordinary Items		0.00	11,200,000.00		11,200,000.00	11,200,000.00
0.00	Prepayments/Arrears of Revenue		0.00	200,000.00		200,000.00	200,000.00
<b>3,748,068,231.17</b>	<b>Total Revenue (A)</b>			<b>3,901,007,619.63</b>	<b>8,441,960,163.04</b>	<b>0.00</b>	<b>8,441,960,163.04</b>
	<b>LESS EXPENDITURE:</b>						
2,442,757,612.65	Salaries & Wages	3	2,418,050,163.22	2,744,225,868.29		2,744,225,868.29	326,175,705.07
41,014,090.92	Social Benefits	4	20,454,545.46	114,607,175.15		114,607,175.15	94,152,629.69
285,100,455.74	Overhead Cost	5	465,419,740.29	903,929,042.36		903,929,042.36	438,509,302.07
169,994,968.00	Grants & Contributions	6	215,235,337.13	307,850,957.64		307,850,957.64	92,615,620.51
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.04	Domestic Interest/Discount		9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.000	0.00	0	0.00	0.00
<b>2,981,385,259.35</b>	<b>Total Expenditure (B)</b>		<b>3,129,011,206.50</b>	<b>4,070,613,043.44</b>	<b>-</b>	<b>4,070,613,043.44</b>	<b>941,601,836.94</b>
<b>766,682,971.82</b>	<b>Operating Balance: (A - B)</b>		<b>771,996,413.13</b>	<b>4,371,347,119.60</b>	<b>-</b>	<b>4,371,347,119.60</b>	<b>3,599,350,706.47</b>
<b>766,682,971.82</b>	Transfer to Capital Development Fund		<b>771,996,413.13</b>				

## STATEMENT NO. 4

### NASSARAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
18,967,508.17	Opening Balance 1/1/2021		25,177,265.55				-
	<b>Add: Revenue</b>						-
766,682,971.82	Transfer from Capital Development Fund		771,996,413.13				0%
0.00	Infrastructural Development Loan		0	0.00	0.00	0.00	0%
0.00	Commercial Agriculture Credit Scheme		0	0.00	0.00	0.00	0%
0.00	Small And Medium Scale Enterprises Loan		0	0.00	0.00	0.00	0%
0.00	Aids & Grants		0	0.00	0.00	0.00	0%
785,650,479.99	<b>Total Revenue</b>		<b>797,173,678.68</b>	0.00	0.00	0.00	<b>0%</b>
							-
	<b>Less: Capital expenditure</b>						-
47,960,093.36	Fixed Assets Purchased		16,201,145.00	670,800,000.00	670,800,000.00	0.00	2%
482,713,733.30	Construction / Provision		139,086,649.00	1,833,140,490.75	1,833,140,490.75	0.00	8%
75,666,294.08	Rehabilitation / Repairs	7	27,103,409.08	1,065,469,999.75	1,065,469,999.75	0.00	3%
1,522,100.00	Preservation of the environment		0.00	90,000,000.00	90,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	17,000,000.00	17,000,000.00	0.00	0%
0.00	Liabilities / Equities		79,005,506.80	206,509,195.02	206,509,195.02	0.00	38%
607,862,220.74	<b>Sub-total</b>		<b>261,396,709.88</b>	<b>3,882,919,685.52</b>	<b>3,882,919,685.52</b>	<b>0.00</b>	<b>7%</b>
							-
0.00	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	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
607,862,220.74	<b>Total Capital Expenditure for the year</b>		<b>261,396,709.88</b>	<b>3,882,919,685.52</b>	<b>3,882,919,685.52</b>	<b>0.00</b>	<b>7%</b>
							-
177,788,259.25	Closing Balance		535,776,968.80	-3,882,919,685.52	-3,882,919,685.52	0.00	-0.07

**SCHEDULE OF INVESTMENTS**  
**NASSARAWA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,661,415.94</b>



# **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: 18<sup>th</sup> October, 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**  
RANO LOCAL GOVERNMENT  
KANO STATE

SIGNATURE:

**TREASURER**  
RANO LOCAL GOVERNMENT  
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: 18<sup>th</sup> October, 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, 2021

Best Regard,

SIGNATURE:

**CHAIRMAN**

RANO LOCAL GOVERNMENT  
KANO STATE

SIGNATURE:

**TREASURER**

RANO LOCAL GOVERNMENT  
KANO STATE





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF RANO LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## RANO LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,606,210,000.00	Local Govt Share of Statutory Allocation	1	1,024,522,849.28	1,131,053,726.59
750,000,000.00	Local Govt Share of VAT		725,503,679.64	468,366,446.78
480,000,000.00	Other Federally Allocated Revenue		67,961,949.33	164,830,897.96
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
4,700,000.00	Tax Revenue	2	420,000.00	-
43,305,000.00	Non Tax Revenue	3	1,308,258.91	2,985,474.85
13,000,000.00	Investment Income	4	2,095,700.00	2,200,950.00
-	Interest Earned		-	-
-	Refund and Re-imburement		-	-
-	Aids & Grants		5,000,000.00	-
342,000,000.00	Domestic Loans/Borrowings		108,012,323.06	84,256,398.90
300,000.00	Extraordinary Items	-	-	
-	Prepayments/Arrears of Revenue	-	-	
<b>5,308,515,000.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,934,824,760.22</b>	<b>1,853,693,895.08</b>
	<b>PAYMENTS:</b>			
1,513,109,945.00	Salaries & Wages	5	1,290,954,997.54	1,239,382,520.85
50,500,000.00	Social Benefits	6	3,409,090.91	40,909,090.92
837,970,000.00	Overhead Cost	7	454,714,874.93	396,701,955.39
125,000,000.00	Grants & Contributions	8	116,916,795.44	99,814,950.39
-	Subsidies General		-	-
-	Domestic Interest/Discount		9,851,420.40	42,578,132.09
-	Transfer to other Fund		-	-
<b>2,526,579,945.00</b>	<b>Total Outflow from Operating Activities (B)</b>			<b>1,875,847,179.22</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>58,977,581.00</b>	<b>34,307,245.44</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
248,500,000.00	Fixed Assets Procured	9	2,261,949.06	-
1,035,997,736.49	Construction / Provision		29,678,056.26	101,425,774.32
478,860,000.00	Rehabilitation / Repairs		3,682,954.54	50,303,657.41
160,000,000.00	Preservation of the Environment		3,953,983.82	6,028,789.66
60,000,000.00	Other Capital Project		5,803,500.00	-
164,609,787.12	Liabilities / Equities		9,329,716.00	0
<b>2,147,967,523.61</b>	<b>Total Capital Expenditure = D</b>		<b>54,710,159.68</b>	<b>157,758,221.39</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>4,267,421.32</b>	<b>(123,450,975.95)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			-
	Repayment of Borrowings			-
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(3,867,381.69)	<b>(114,970,640.34)</b>
	Increase/decrease in other Liability		(3,268,082.45)	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(599,299.24)</b>	<b>(114,970,640.34)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(599,299.24)</b>	<b>(114,970,640.34)</b>
				-
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>4,866,720.56</b>	<b>(8,480,335.61)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>7,489,946.45</b>	<b>15,970,282.06</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>12,356,667.01</b>	<b>7,489,946.45</b>

## STATEMENT NO. 2

### RANO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		12,332,430.70	7,488,285.39
Project Account		-	-
Revenue Account		22,695.34	1,610.34
Others		1,540.97	50.72
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>12,356,667.01</b>	<b>7,489,946.45</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	4,132,793.94	59,842,586.92
<b>Advances</b>	<b>12</b>		
Retained Balance		300,189,604.77	248,347,193.48
Stabilization		546,124,770.41	546,124,770.41
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>846,314,375.18</b>	<b>794,471,963.89</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	
<b>Total Assets (D= A+B+C+D)</b>		<b>862,803,836.13</b>	<b>861,804,497.26</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		78,407,282.82	76,791,965.82
Others 1		6,409,784.89	11,293,184.34
Others 2		-	-
<b>Total Deposits (E)</b>		<b>84,817,067.71</b>	<b>88,085,150.16</b>
<i>Balance of Assets Over Liabilities (F)</i>		777,986,768.42	773,719,347.10
<b>Total Liabilities (G= D+E+F)</b>		<b>862,803,836.13</b>	<b>861,804,497.26</b>



# STATEMENT NO. 3

## RANO LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen- tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,131,053,726.59	Local Govt Share of Statutory Allocation	<u>1</u>	1,024,522,849.28	3,606,210,000.00		3,606,210,000.00	2,581,687,150.72
468,366,446.78	Local Govt Share of VAT		725,503,679.64	750,000,000.00		750,000,000.00	24,496,320.36
164,830,897.96	Other Federally Allocated Revenue		67,961,949.33	480,000,000.00		480,000,000.00	412,038,050.67
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.00	Tax Revenue	<u>2</u>	420,000.00	4,700,000.00		4,700,000.00	4,280,000.00
2,985,474.85	Non Tax Revenue		1,308,258.91	43,305,000.00		43,305,000.00	41,996,741.09
2,200,950.00	Investment Income		2,095,700.00	13,000,000.00		13,000,000.00	10,904,300.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re- imbursement		0.00	0.00		0.00	0.00
0.00	Aids & Grants		5,000,000.00	0.00		0.00	-5,000,000.00
84,256,398.90	Domestic Loans/Borrowings		108,012,323.06	342,000,000.00		342,000,000.00	233,987,676.94
0.00	Extraordinary Items		0.00	300,000.00		300,000.00	300,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>1,853,693,895.08</b>	<b>Total Revenue (A)</b>			<b>1,934,824,760.22</b>	<b>5,308,515,000.00</b>	<b>0.00</b>	<b>5,308,515,000.00</b>
	<b>LESS EXPENDITURE:</b>						
1,239,382,520.85	Salaries & Wages	<u>3</u>	1,290,954,997.54	1,513,109,945.00		1,513,109,945.00	222,154,947.46
40,909,090.92	Social Benefits	<u>4</u>	3,409,090.91	50,500,000.00		50,500,000.00	47,090,909.09
396,701,955.39	Overhead Cost	<u>5</u>	454,714,874.93	837,970,000.00		837,970,000.00	383,255,125.07
99,814,950.39	Grants & Contributions	<u>6</u>	116,916,795.44	125,000,000.00		125,000,000.00	8,083,204.56
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,578,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,819,386,649.64</b>	<b>Total Expenditure (B)</b>		<b>1,875,847,179.22</b>	<b>2,526,579,945.00</b>	<b>-</b>	<b>2,526,579,945.00</b>	<b>650,732,765.78</b>
<b>34,307,245.44</b>	<b>Operating Balance: (A - B)</b>		<b>58,977,581.00</b>	<b>2,781,935,055.00</b>	<b>-</b>	<b>2,781,935,055.00</b>	<b>2,722,957,474.00</b>
<b>34,307,245.44</b>	Transfer to Capital Development Fund		<b>58,977,581.00</b>				

## STATEMENT NO. 4

### RANO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
15,970,282.06	Opening Balance 1/1/2021		7,489,946.45				
	<b>Add: Revenue</b>						
34,307,245.44	Transfer from Capital Development Fund		58,977,581.00				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%
50,277,527.50	<b>Total Revenue</b>		66,467,527.45	0.00	0.00	0.00	0%
	<b>Less: Capital expenditure</b>						
0.00	Fixed Assets Procured		2,261,949.06	248,500,000.00	248,500,000.00	0.00	1%
101,425,774.32	Construction / Provision		29,678,056.26	1,035,997,736.49	1,035,997,736.49	0.00	3%
50,303,657.41	Rehabilitation / Repairs	7	3,682,954.54	478,860,000.00	478,860,000.00	0.00	1%
6,028,789.66	Preservation of the environment		3,953,983.82	160,000,000.00	160,000,000.00	0.00	2%
0.00	Other Capital Project		5,803,500.00	60,000,000.00	60,000,000.00	0.00	10%
0.00	Liabilities / Equities		9,329,716.00	164,609,787.12	164,609,787.12	0.00	6%
157,758,221.39	<b>Sub-total</b>		54,710,159.68	2,147,967,523.61	2,147,967,523.61	0.00	3%
0.00	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	<b>Sub-total</b>		0.00	0.00	0.00	0.00	0%
157,758,221.39	<b>Total Capital Expenditure for the year</b>		54,710,159.68	2,147,967,523.61	2,147,967,523.61	0.00	3%
-107,480,693.89	Closing Balance		11,757,367.77	-2,147,967,523.61	-2,147,967,523.61	0.00	-0.03

**SCHEDULE OF INVESTMENTS**  
**RANO LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK NIGERIA PLC	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	460,378.77
6	INVESTMENT IN	471,378.00
	<b>TOTAL INVESTMENTS</b>	<b>4,132,793.94</b>



# **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.....

DATE.....

RMN/FII/V.1/8/2023

19<sup>th</sup> October, 2023

The Local Government Auditor General

Kano State

Sir,

## 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 include note to the account.

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.....

DATE.....

RMN/FI/I/V.1/9/2023

19<sup>th</sup> October, 2023

The Local Government Auditor General

Kano State

Sir,

## **RESPONSIBILITY FOR FINANCIAL STATEMENTS**

There financial statement have been prepared by the Local Government treasurer in accordance with the provision of the public financial management law 2020. The financial statement are in compliance with generally accepted accounting practice (GAAP) and presented in the new format of general purpose financial statement (GPFS) using international public sector accounting standard (IPSAS Cash) and a standard chart account (COA).

The treasurer is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transaction 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 of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31<sup>st</sup> December, 2021

Best Regard,

SIGNATURE:

CHAIRMAN

RIMIN GADO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

RIMING ADO LOCAL GOVT. COUNCIL

KANO STATE





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF RIMIN GADO LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## RIMIN GADO LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,983,678,856.20	Local Govt Share of Statutory Allocation		1,012,307,989.62	1,119,371,127.17
368,867,366.65	Local Govt Share of VAT		666,290,363.64	429,985,575.51
254,234,367.00	Other Federally Allocated Revenue	1	67,259,973.56	159,987,662.13
30,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,000,000.00	Tax Revenue	2	-	-
57,770,000.00	Non Tax Revenue	3	2,653,670.00	3,794,007.86
12,400,000.00	Investment Income		1,921,500.00	838,965.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
9,000,000.00	Aids & Grants		-	-
220,602,972.20	Domestic Loans/Borrowings		115,470,905.68	84,253,766.78
1,000,000.00	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		-	-
<b>3,938,853,562.05</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,865,904,402.50</b>	<b>1,798,231,104.45</b>
	<b>PAYMENTS:</b>			
1,382,922,100.08	Salaries & Wages	5	1,159,816,391.65	1,255,344,016.49
126,274,880.00	Social Benefits	6	45,036,303.35	40,909,090.92
536,699,090.91	Overhead Cost	7	386,074,332.27	359,421,386.71
104,000,000.00	Grants & Contributions		98,115,896.76	94,921,536.97
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,149,896,070.99</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,698,894,344.43</b>	<b>1,793,114,163.18</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>167,010,058.07</b>	<b>5,116,941.27</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
177,676,662.00	Fixed Assets Procured		58,119,570.00	-
776,745,064.75	Construction / Provision		222,672,686.37	92,389,778.63
551,975,975.00	Rehabilitation / Repairs		57,107,089.00	12,480,076.72
141,440,763.57	Preservation of the Environment	9	13,590,909.10	-
-	Other Capital Project		-	-
72,063,511.87	Liabilities / Equities		4,072,700.00	-
<b>1,719,901,977.19</b>	<b>Total Capital Expenditure = D</b>		<b>355,562,954.47</b>	<b>104,869,855.35</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(188,552,896.40)</b>	<b>(99,752,914.08)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			0
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(44,983,845.78)	(90,677,503.10)
	Increase/decrease in other Liability		149,779,703.53	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(194,763,549.31)</b>	<b>(90,677,503.10)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(194,763,549.31)</b>	<b>(90,677,503.10)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>6,210,652.91</b>	<b>(9,075,410.98)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>12,460,860.84</b>	<b>21,536,271.82</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>18,671,513.75</b>	<b>12,460,860.84</b>

## STATEMENT NO. 2

### RIMIN GADO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		1,342.66	100,000.00
Main Account		14,314,852.71	12,318,855.44
Project Account			-
Revenue Account		4,001,658.50	40,455.00
Others		353,659.88	1,550.40
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>18,671,513.75</b>	<b>12,460,860.84</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,163,203.88	48,147,049.66
<b>Advances</b>	<b>12</b>		
Retained Balance		-	-
Stabilization		510,938,128.08	510,938,128.08
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>510,938,128.08</b>	<b>510,938,128.08</b>
<i>Balance of Liabilities Over Assets (D)</i>		365,964,457.21	177,411,560.81
<b>Total Assets (D= A+B+C+D)</b>		<b>898,737,302.92</b>	<b>748,957,599.39</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		145,569,999.20	137,926,768.40
Others 1		56,917,371.69	56,146,190.29
Others 2		696,249,932.03	554,884,640.70
<b>Total Deposits (E)</b>		<b>898,737,302.92</b>	<b>748,957,599.39</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>898,737,302.92</b>	<b>748,957,599.39</b>



# STATEMENT NO. 3

## RIMIN GADO LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,119,371,127.17	Local Govt Share of Statutory Allocation		1,012,307,989.62	2,983,678,856.20		2,983,678,856.20	1,971,370,866.58
429,985,575.51	Local Govt Share of VAT		666,290,363.64	368,867,366.65		368,867,366.65	-297,422,996.99
159,987,662.13	Other Federally Allocated revenue	1	67,259,973.56	254,234,367.00		254,234,367.00	186,974,393.44
0.00	10% State Allocation		0.00	30,000,000.00		30,000,000.00	30,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.00	Tax Revenue		0.00	1,000,000.00		1,000,000.00	1,000,000.00
3,794,007.86	Non Tax Revenue		2,653,670.00	57,770,000.00		57,770,000.00	55,116,330.00
838,965.00	Investment Income		1,921,500.00	12,400,000.00		12,400,000.00	10,478,500.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Reimbursement	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	9,000,000.00		9,000,000.00	9,000,000.00
84,253,766.78	Domestic Loans/Borrowings		115,470,905.68	220,602,972.20		220,602,972.20	105,132,066.52
0.00	Extraordinary Items		0.00	1,000,000.00		1,000,000.00	1,000,000.00
0.00	Prepayments/Arrears of revenue		0.00	300,000.00		300,000.00	300,000.00
<b>1,798,231,104.45</b>	<b>Total Revenue (A)</b>		<b>1,865,904,402.50</b>	<b>3,938,853,562.05</b>	-	<b>3,938,853,562.05</b>	<b>2,072,949,159.55</b>
	<b>LESS EXPENDITURE:</b>						
1,255,344,016.49	Salaries & Wages	3	1,159,816,391.65	1,382,922,100.08		1,382,922,100.08	223,105,708.43
40,909,090.92	Social Benefits	4	45,036,303.35	126,274,880.00		126,274,880.00	81,238,576.65
359,421,386.71	Overhead Cost	5	386,074,332.27	536,699,090.91		536,699,090.91	150,624,758.64
94,921,536.97	Grants & Contributions		98,115,896.76	104,000,000.00		104,000,000.00	5,884,103.24
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount	6	9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,793,114,163.18</b>	<b>Total Expenditure (B)</b>		<b>1,698,894,344.43</b>	<b>2,149,896,070.99</b>	-	<b>2,149,896,070.99</b>	<b>451,001,726.56</b>
<b>5,116,941.27</b>	<b>Operating Balance: (A - B)</b>		<b>167,010,058.07</b>	<b>1,788,957,491.06</b>	-	<b>1,788,957,491.06</b>	<b>1,621,947,432.99</b>
<b>5,116,941.27</b>	Transfer to Capital Development Fund		<b>167,010,058.07</b>				

## STATEMENT NO. 4

### RIMIN GADO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
21,536,271.82	Opening Balance 1/1/2021		12,460,860.84				
	<b>Add: Revenue</b>						
5,116,941.27	Transfer from Capital Development Fund		167,010,058.07				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%
26,653,213.09	<b>Total Revenue</b>		179,470,918.91	0.00	0.00	0.00	0%
	<b>Less: Capital expenditure</b>						
0.00	Fixed Assets Procured		58,119,570.00	177,676,662.00	177,676,662.00		33%
92,389,778.63	Construction / Provision		222,672,686.37	776,745,064.75	776,745,064.75		29%
12,480,076.72	Rehabilitation / Repairs	7	57,107,089.00	551,975,975.00	551,975,975.00		10%
0.00	Preservation of the environment		13,590,909.10	141,440,763.57	141,440,763.57		10%
0.00	Other Capital Project		0.00	0.00	0.00		#DIV/0!
0.00	Liabilities / Equities		4,072,700.00	72,063,511.87	72,063,511.87		6%
104,869,855.35	<b>Sub-total</b>		355,562,954.47	1,719,901,977.19	1,719,901,977.19	0.00	21%
0.00	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	<b>Sub-total</b>		0.00	0.00	0.00	0.00	0%
104,869,855.35	<b>Total Capital Expenditure for the year</b>		355,562,954.47	1,719,901,977.19	1,719,901,977.19		21%
-78,216,642.26	Closing Balance		-176,092,035.56	-1,719,901,977.19	-1,719,901,977.19	0.00	-0.21

**SCHEDULE OF INVESTMENTS**  
**RIMIN GADO LOCAL GOVERNMENT COUNCIL**  
FOR THE YEAR ENDED 31ST DECEMBER, 2021

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





**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  
ROLG/TR/AA/FIN/ST/VOL II  
NO. ....

Tel: 064- \_\_\_\_\_

GSM: \_\_\_\_\_

Date 16-10-2023

## 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  
ROLG/TR/AA/FIN/ST/VOL II  
No.....

Tel: 064-\_\_\_\_\_

GSM: \_\_\_\_\_

Date 16-10-2023

## 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, 2021*

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF ROGO LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

# STATEMENT NO. 1

## ROGO LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,858,395,444.44	Local Govt Share of Statutory Allocation		1,242,900,477.08	1,339,915,589.47
870,464,435.70	Local Govt Share of VAT		845,394,293.13	548,488,827.85
420,047,445.80	Other Federally Allocated Revenue	1	80,511,891.84	194,564,478.81
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
5,300,000.00	Tax Revenue	2	-	109,000.00
45,215,000.00	Non Tax Revenue	3	1,768,000.00	7,652,622.00
10,500,000.00	Investment Income		1,999,000.00	573,360.00
-	Interest Earned		-	-
3,000,000.00	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		117,430,163.99	84,255,827.99
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,623,922,325.94</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,290,003,826.04</b>	<b>2,175,559,706.12</b>
	<b>PAYMENTS:</b>			
1,477,504,628.00	Salaries & Wages	5	1,224,988,949.15	1,186,277,501.68
103,994,396.00	Social Benefits	6	6,898,181.82	40,909,090.92
503,555,000.00	Overhead Cost	7	372,939,740.69	430,066,261.78
190,500,000.00	Grants & Contributions		180,830,495.79	129,871,727.32
-	Subsidies General		-	-
28,950,000.00	Domestic Interest/Discount	8	9,851,420.40	42,520,193.29
-	Transfer to other Fund		-	-
<b>2,304,504,024.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,795,508,787.85</b>	<b>1,829,644,774.99</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>494,495,038.19</b>	<b>345,914,931.13</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
221,600,000.00	Fixed Assets Purchased		25,963,512.06	30,011,792.80
711,500,000.00	Construction / Provision		75,418,922.81	122,135,312.31
578,500,000.00	Rehabilitation / Repairs		36,416,552.89	172,123,390.91
155,000,000.00	Preservation of the Environment	9	-	9,504,763.63
50,000,000.00	Other Capital Project		16,031,714.81	-
258,090,874.00	Liabilities / Equities		16,066,411.82	-
<b>1,974,690,874.00</b>	<b>Total Capital Expenditure = D</b>		<b>169,897,114.39</b>	<b>333,775,259.65</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>324,597,923.80</b>	<b>12,139,671.48</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		308,064,621.29	38,528,815.81
	Increase/decrease in other Liability		0.00	
	<b>Total Movement in other cash equivalent account = G</b>		<b>308,064,621.29</b>	<b>38,528,815.81</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>308,064,621.29</b>	<b>38,528,815.81</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>16,533,302.51</b>	<b>(26,389,144.33)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>378,052.89</b>	<b>26,767,197.22</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>16,911,355.40</b>	<b>378,052.89</b>

## STATEMENT NO. 2

### ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		16,844,569.31	193,600.72
Project Account		2,121.20	50,714.66
Revenue Account		62,771.26	131,730.01
Others		1,893.63	2,007.50
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>16,911,355.40</b>	<b>378,052.89</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,415.94	59,212,050.19
<b>Advances</b>	<b>12</b>		
Retained Balance		2,932,242,851.52	2,568,627,595.98
Stabilization		650,505,921.71	650,505,921.71
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>3,582,748,773.23</b>	<b>3,219,133,517.69</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	-
<b>Total Assets (D= A+B+C+D)</b>		<b>3,603,321,544.57</b>	<b>3,278,723,620.77</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		89,001,924.12	89,001,924.12
Others 1		21,295,880.09	21,295,880.09
Others 2		-	-
<b>Total Deposits (E)</b>		<b>110,297,804.21</b>	<b>110,297,804.21</b>
<i>Balance of Assets Over Liabilities (F)</i>		3,493,023,740.36	3,168,425,816.56
<b>Total Liabilities (G= D+E+F)</b>		<b>3,603,321,544.57</b>	<b>3,278,723,620.77</b>



# STATEMENT NO. 3

## ROGO LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,105,559,510.30	Local Govt Share of Statutory Allocation		1,242,900,477.08	2,858,395,444.44		2,858,395,444.44	1,615,494,967.36
463,490,168.42	Local Govt Share of VAT		845,394,293.13	870,464,435.70		870,464,435.70	25,070,142.57
161,661,555.08	Other Federally Allocated Revenue	<b>1</b>	80,511,891.84	420,047,445.80		420,047,445.80	339,535,553.96
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.000	Tax Revenue		0.00	5,300,000.00		5,300,000.00	5,300,000.00
904,318.65	Non Tax Revenue		1,768,000.00	45,215,000.00		45,215,000.00	43,447,000.00
167,000.00	Investment Income		1,999,000.00	10,500,000.00		10,500,000.00	8,501,000.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imbusement	<b>2</b>	0.00	3,000,000.00		3,000,000.00	3,000,000.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
84,253,765.74	Domestic Loans/Borrowings		117,430,163.99	342,000,000.00		342,000,000.00	224,569,836.01
20,000.00	Extraordinary Items		0.00	0.00		0.00	0.00
0.000	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>1,816,056,318.19</b>	<b>Total Revenue (A)</b>		<b>2,290,003,826.04</b>	<b>4,623,922,325.94</b>	-	<b>4,623,922,325.94</b>	<b>2,333,918,499.90</b>
	<b>LESS EXPENDITURE:</b>						
1,218,979,978.72	Salaries & Wages	<b>3</b>	1,224,988,949.15	1,477,504,628.00		1,477,504,628.00	252,515,678.85
40,909,090.92	Social Benefits	<b>4</b>	6,898,181.82	103,994,396.00		103,994,396.00	97,096,214.18
299,150,666.27	Overhead Cost	<b>5</b>	372,939,740.69	503,555,000.00		503,555,000.00	130,615,259.31
40,748,181.00	Grants & Contributions		180,830,495.79	219,450,000.00		219,450,000.00	38,619,504.21
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.03	Domestic Interest/Discount	<b>6</b>	9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,642,306,048.94</b>	<b>Total Expenditure (B)</b>		<b>1,795,508,787.85</b>	<b>2,304,504,024.00</b>	-	<b>2,304,504,024.00</b>	<b>508,995,236.15</b>
<b>173,750,269.25</b>	<b>Operating Balance: (A - B)</b>		<b>494,495,038.19</b>	<b>2,319,418,301.94</b>	-	<b>2,319,418,301.94</b>	<b>1,824,923,263.75</b>
<b>173,750,269.25</b>	Transfer to Capital Development Fund		<b>494,495,038.19</b>				

## STATEMENT NO. 4

### ROGO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplem entary Budget 2021	Performance on Budget (%)
26,767,197.22	Opening Balance 1/1/2021		378,052.89				
	<b>Add: Revenue</b>						
345,914,931.13	Transfer from Capital Development Fund		494,495,038.19				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%
<b>372,682,128.35</b>	<b>Total Revenue</b>		<b>494,873,091.08</b>	<b>0.00</b>	-	-	<b>0%</b>
	<b>Less: Capital expenditure</b>						
30,011,792.80	Fixed Assets Purchased	<b>7</b>	25,963,512.06	221,600,000.00	221,600,000.00		12%
122,135,312.31	Construction / Provision		75,418,922.81	711,500,000.00	711,500,000.00		11%
172,123,390.91	Rehabilitation / Repairs		36,416,552.89	578,500,000.00	578,500,000.00		6%
9,504,763.63	Preservation of the Environment		0.00	155,000,000.00	155,000,000.00		0%
0.00	Other Capital Project		16,031,714.81	50,000,000.00	50,000,000.00		32%
0.00	Liabilities / Equities		16,066,411.82	258,090,874.00	258,090,874.00		6%
<b>333,775,259.65</b>	<b>Sub-total</b>			<b>169,897,114.39</b>	<b>1,974,690,874.00</b>	<b>1,974,690,874.00</b>	-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	<b>Sub-total</b>		-	-	-	-	0%
<b>333,775,259.65</b>	<b>Total Capital Expenditure for the year</b>		<b>169,897,114.39</b>	<b>1,974,690,874.00</b>	<b>1,974,690,874.00</b>	-	<b>9%</b>
<b>38,906,868.70</b>	<b>Closing Balance</b>		<b>324,975,976.69</b>	<b>-1,974,690,874.00</b>	<b>-1,974,690,874.00</b>	<b>0.00</b>	<b>-0.09</b>

**SCHEDULE OF INVESTMENTS**  
**ROGO LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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 DELTA POWER HOLDING	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,661,415.94</b>





**SHANONO LOCAL GOVERNMENT COUNCIL**



# SHANONO LOCAL GOVERNMENT KANO STATE

*Office of the Chairman*

Our Ref: SHHLG/TRE/FIN/VOL.II/8

P.M.B. 3021,  
KANO - NIGERIA

Your Ref: \_\_\_\_\_

Date 17/10/2023

## STATEMENT OF ACCOUNTING POLICY

The General 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:**

\_\_\_\_\_  
Acting Chairman  
Shanono Local Govt.  
Kano State

**SIGNATURE:**

\_\_\_\_\_  
Treasurer  
Shanono Local Govt.  
Kano State





# SHANONO LOCAL GOVERNMENT

## KANO STATE

*Office of the Chairman*

Our Ref: SHHLG/TRE/FIN/VOL.II/8

P.M.B. 3021,  
KANO - NIGERIA

Your Ref: \_\_\_\_\_

Date 17/10/2023

### RESPONSIBILITY FOR FINANCIAL STATEMENT

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 31<sup>st</sup> December, 2021.

Best Regard.

**SIGNATURE:**

\_\_\_\_\_  
Acting Chairman  
Shanono Local Govt.  
Kano State

**SIGNATURE:**

\_\_\_\_\_  
Treasurer  
Shanono Local Govt.  
Kano State





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF SHANONO LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**


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 31<sup>st</sup> December, 2021.

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

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

# STATEMENT NO. 1

## SHANONO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,378,622,047.00	Local Govt Share of Statutory Allocation		997,867,114.28	1,105,559,510.30
752,343,183.00	Local Govt Share of VAT		718,464,915.03	463,490,168.42
660,250,500.00	Other Federally Allocated Revenue	1	66,430,070.99	161,661,555.08
70,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,300,000.00	Tax Revenue	2	178,454.00	-
69,461,817.00	Non Tax Revenue	3	10,610,441.05	904,318.65
3,050,000.00	Investment Income		4,000.00	167,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		5,000,000.00	-
236,082,526.00	Domestic Loans/Borrowings		115,471,178.67	84,253,765.74
2,000,000.00	Extraordinary Items		-	20,000.00
-	Prepayments/Arrears of Revenue		-	-
<b>4,173,110,073.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,914,026,174.02</b>	<b>1,816,056,318.19</b>
	<b>PAYMENTS:</b>			
1,392,114,717.00	Salaries & Wages	5	1,165,420,062.22	1,218,979,978.72
106,566,496.00	Social Benefits	6	22,727,272.62	40,909,090.92
486,550,000.00	Overhead Cost	7	292,962,313.83	299,150,666.27
150,000,000.00	Grants & Contributions		139,446,208.12	40,748,181.00
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.03
-	Transfer to other Fund		-	-
<b>2,135,231,213.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,630,407,277.19</b>	<b>1,642,306,048.94</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>283,618,896.83</b>	<b>173,750,269.25</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
177,000,000.00	Fixed Assets Procured		24,874,596.01	2,890,173.42
1,296,272,692.00	Construction / Provision		195,646,483.04	85,434,828.98
445,000,000.00	Rehabilitation / Repairs		29,053,353.74	29,567,000.00
155,000,000.00	Preservation of the Environment	9	2,000,000.00	-
-	Other Capital Project		-	-
50,000,000.00	Liabilities / Equities		2,000,000.00	-
<b>2,123,272,692.00</b>	<b>Total Capital Expenditure = D</b>		<b>253,574,432.79</b>	<b>117,892,002.40</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>30,044,464.04</b>	<b>55,858,266.85</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			-
	Repayment of Borrowings			-
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(45,299,523.35)	<b>69,926,557.79</b>
	Increase/decrease in other Liability		44,417,063.19	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(882,460.16)</b>	<b>69,926,557.79</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(882,460.16)</b>	<b>69,926,557.79</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>30,926,924.20</b>	<b>(14,068,290.94)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>7,816,993.93</b>	<b>21,885,284.87</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>38,743,918.13</b>	<b>7,816,993.93</b>

## STATEMENT NO. 2

### SHANONO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		911.09	170,000.00
Main Account		37,933,999.48	7,570,692.71
Project Account		-	-
Revenue Account		350,074.22	73,968.72
Others		458,933.34	2,332.50
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>38,743,918.13</b>	<b>7,816,993.93</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,663,203.88	48,962,727.23
<b>advances</b>	<b>12</b>		
Retained Balance		-	-
stabilization		529,676,708.13	529,676,708.13
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>529,676,708.13</b>	<b>529,676,708.13</b>
<i>Balance of Liabilities Over Assets (D)</i>		813,866,659.79	755,076,997.45
<b>Total Assets (D= A+B+C+D)</b>		<b>1,385,950,489.93</b>	<b>1,341,533,426.74</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		95,440,411.78	84,670,925.57
Others 1		9,003,102.15	20,935,323.47
Others 2		1,281,506,976.00	1,235,927,177.70
<b>Total Deposits (E)</b>		<b>1,385,950,489.93</b>	<b>1,341,533,426.74</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>1,385,950,489.93</b>	<b>1,341,533,426.74</b>



# STATEMENT NO. 3

## SHANONO LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,105,559,510.30	Local Govt Share of Statutory allocation		997,867,114.28	2,378,622,047.00		2,378,622,047.00	1,380,754,932.72
463,490,168.42	Local Govt Share of VAT		718,464,915.03	752,343,183.00		752,343,183.00	33,878,267.97
161,661,555.08	Other Federally Allocated Revenue	<u>1</u>	66,430,070.99	660,250,500.00		660,250,500.00	593,820,429.01
0.00	10% State Allocation		0.00	70,000,000.00		70,000,000.00	70,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.00	Tax Revenue		178,454.00	1,300,000.00		1,300,000.00	1,121,546.00
904,318.65	Non Tax Revenue		10,610,441.05	69,461,817.00		69,461,817.00	58,851,375.95
167,000.00	Investment Income		4,000.00	3,050,000.00		3,050,000.00	3,046,000.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imburement	<b>2</b>	0.00	0.00		0.00	0.00
0.00	Aids & Grants		5,000,000.00	0.00		0.00	-5,000,000.00
84,253,765.74	Domestic Loans/Borrowings		115,471,178.67	236,082,526.00		236,082,526.00	120,611,347.33
20,000.00	Extraordinary Items		0.00	2,000,000.00		2,000,000.00	2,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>1,816,056,318.19</b>	<b>Total Revenue (A)</b>		<b>1,914,026,174.02</b>	<b>4,173,110,073.00</b>	<b>0.00</b>	<b>4,173,110,073.00</b>	<b>2,259,083,898.98</b>
	<b>LESS EXPENDITURE:</b>						
1,218,979,978.72	Salaries & Wages	<b>3</b>	1,165,420,062.22	1,392,114,717.00		1,392,114,717.00	226,694,654.78
40,909,090.92	Social Benefits	<b>4</b>	22,727,272.62	106,566,496.00		106,566,496.00	83,839,223.38
299,150,666.27	Overhead Cost	<b>5</b>	292,962,313.83	486,550,000.00		486,550,000.00	193,587,686.17
40,748,181.00	Grants & Contributions		139,446,208.12	150,000,000.00		150,000,000.00	10,553,791.88
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.03	Domestic Interest/Discount	<b>6</b>	9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,642,306,048.94</b>	<b>Total Expenditure (B)</b>		<b>1,630,407,277.19</b>	<b>2,135,231,213.00</b>	<b>0.00</b>	<b>2,135,231,213.00</b>	<b>504,823,935.81</b>
<b>173,750,269.25</b>	<b>Operating Balance: (A - B)</b>		<b>283,618,896.83</b>	<b>2,037,878,860.00</b>	<b>0.00</b>	<b>2,037,878,860.00</b>	<b>1,754,259,963.17</b>
<b>173,750,269.25</b>	Transfer to Capital Development Fund		<b>283,618,896.83</b>				

## STATEMENT NO. 4

### SHANONO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Suppleme ntary Budget 2021	Performance on Budget (%)
21,885,284.87	Opening Balance 1/1/2021		7,816,993.93				
	<b>Add: Revenue</b>						
173,750,269.25	Transfer from Capital Development Fund		283,618,896.83				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%
195,635,554.12	<b>Total Revenue</b>		291,435,890.76	0.00	0.00	0.00	0%
	<b>Less: Capital expenditure</b>						
2,890,173.42	Fixed Assets Purchased	7	24,874,596.01	177,000,000.00	177,000,000.00	0.00	14%
85,434,828.98	Construction / Provision		195,646,483.04	1,296,272,692.00	1,296,272,692.00	0.00	15%
29,567,000.00	Rehabilitation / Repairs		29,053,353.74	445,000,000.00	445,000,000.00	0.00	7%
0.00	Preservation of the Environment		2,000,000.00	155,000,000.00	155,000,000.00	0.00	1%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		2,000,000.00	50,000,000.00	50,000,000.00	0.00	4%
117,892,002.40	<b>Sub-total</b>			253,574,432.79	2,123,272,692.00	2,123,272,692.00	0.00
0.00	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	<b>Sub-total</b>		0.00	0.00	0.00	0.00	0%
117,892,002.40	<b>Total Capital Expenditure for the year</b>		253,574,432.79	2,123,272,692.00	2,123,272,692.00	0.00	12%
77,743,551.72	Closing Balance		37,861,457.97	-2,123,272,692.00	-2,123,272,692.00	0.00	-0.12

**SCHEDULE OF INVESTMENTS**  
**SHANONO LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK	3,575.34
2	JAIZ BANK PLC	477,272.50
3	DALA BUILDING	2,221,977.27
4	URBAN	500,000.00
5	NIGER DELTA POWER HOLDING	460,378.77
	<b>TOTAL INVESTMENTS</b>	<b>3,663,203.88</b>



# **SUMAILA LOCAL GOVERNMENT COUNCIL**



# SUMAILA LOCAL GOVERNMENT

**(ALHAJI ABUBAKAR RIMI SECRETARIAT)**

Tel: \_\_\_\_\_

Mobile: \_\_\_\_\_

**KANO STATE-NIGERIA  
(OFFICE OF THE EXECUTIVE CHAIRMAN)**

**P.M.B, 3021  
Kano - Nigeria.**

*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:**

**SIGNATURE:**

\_\_\_\_\_  
**CHAIRMAN  
SUMAILA LOCAL GOVT. COUNCIL  
KANO STATE**

\_\_\_\_\_  
**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 \_\_\_\_\_

## 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:

SIGNATURE:

CHAIRMAN

SUMAILA LOCAL GOVT. COUNCIL  
KANO STATE

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

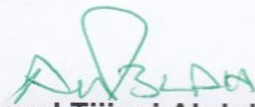
**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF SUMAILA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## SUMAILA LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,952,021,312.00	Local Govt Share of Statutory Allocation		1,304,977,546.13	1,399,287,661.67
826,021,020.00	Local Govt Share of VAT		883,150,447.96	573,637,725.25
527,246,800.00	Other Federally Allocated Revenue	1	84,079,398.49	203,239,293.69
60,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,000,000.00	Tax Revenue	2	160,000.00	-
74,101,000.00	Non Tax Revenue	3	4,394,351.29	4,364,670.11
4,564,000.00	Investment Income		2,287,050.00	2,801,500.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
126,000,000.00	Aids & Grants		115,471,176.65	-
1,000,000.00	Domestic Loans/Borrowings		35,804,761.40	84,268,984.77
15,000,000.00	Extraordinary Items		200,000.00	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,586,954,132.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,430,524,731.92</b>	<b>2,267,599,835.49</b>
	<b>PAYMENTS:</b>			
1,818,189,242.88	Salaries & Wages	5	1,117,612,519.58	1,129,274,936.56
66,000,000.00	Social Benefits	6	47,713,917.50	42,656,090.92
755,790,000.00	Overhead Cost	7	573,399,079.00	651,127,197.53
136,811,271.00	Grants & Contributions		136,266,137.56	134,004,622.17
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,578,283.09
-	Transfer to other Fund		-	-
<b>2,776,790,513.88</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,884,843,074.04</b>	<b>1,999,641,130.27</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>545,681,657.88</b>	<b>267,958,705.22</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
169,600,000.00	Fixed Assets Purchased		49,857,685.20	1,154,286.40
830,460,310.00	Construction / Provision		96,659,034.21	91,116,859.21
374,500,000.00	Rehabilitation / Repairs		61,890,101.69	11,897,616.87
117,500,000.00	Preservation of the Environment	9	-	11,367,451.00
-	Other Capital Project		-	-
134,117,753.00	Liabilities / Equities		57,508,381.00	-
<b>1,626,178,063.00</b>	<b>Total Capital Expenditure = D</b>		<b>265,915,202.10</b>	<b>115,536,213.48</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>279,766,455.78</b>	<b>152,422,491.74</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		332,136,372.57	<b>144,075,485.31</b>
	Increase/decrease in other Liability		(81,091,434.97)	
	<b>Total Movement in other cash equivalent account = G</b>		<b>251,044,937.60</b>	<b>144,075,485.31</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>251,044,937.60</b>	<b>144,075,485.31</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>28,721,518.18</b>	<b>8,347,006.43</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>20,000,586.80</b>	11,653,580.37
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>48,722,104.98</b>	<b>20,000,586.80</b>

## STATEMENT NO. 2

SUMAILA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	-
Main Account		48,608,326.28	19,920,813.11
Project Account		-	10,470.48
Revenue Account		106,321.60	67,677.47
Others		7,457.10	1,625.74
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>48,722,104.98</b>	<b>20,000,586.80</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,831.74	45,364,122.34
<b>Advances</b>	<b>12</b>		
Retained Balance		2,548,828,886.88	2,147,631,703.71
stabilization		720,892,647.41	720,892,647.41
Impersonal (Others)		-	27,358,520.00
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>3,269,721,534.29</b>	<b>2,895,882,871.12</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	
<b>Total Assets (D= A+B+C+D)</b>		<b>3,322,105,471.01</b>	<b>2,961,247,580.26</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		183,575,665.59	146,876,784.49
Others 1		37,952,545.03	155,742,861.10
Others 2		-	
<b>Total Deposits (E)</b>		<b>221,528,210.62</b>	<b>302,619,645.59</b>
<i>Balance of Assets Over Liabilities (F)</i>		3,100,577,260.39	2,658,627,934.67
<b>Total Liabilities (G= D+E+F)</b>		<b>3,322,105,471.01</b>	<b>2,961,247,580.26</b>



# STATEMENT NO. 3

## SUMAILA LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,399,287,661.67	Local Govt Share of Statutory Allocation		1,304,977,546.13	2,952,021,312.00		2,952,021,312.00	1,647,043,765.87
573,637,725.25	Local Govt Share of VAT		883,150,447.96	826,021,020.00		826,021,020.00	-57,129,427.96
203,239,293.69	Other Federally Allocated Revenue	1	84,079,398.49	527,246,800.00		527,246,800.00	443,167,401.51
0.00	10% State Allocation		0.00	60,000,000.00		60,000,000.00	60,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.00	Tax Revenue		160,000.00	1,000,000.00		1,000,000.00	840,000.00
4,364,670.11	Non Tax Revenue		4,394,351.29	74,101,000.00		74,101,000.00	69,706,648.71
2,801,500.00	Investment Income		2,287,050.00	4,564,000.00		4,564,000.00	2,276,950.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imburement	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		115,471,176.65	126,000,000.00		126,000,000.00	10,528,823.35
84,268,984.77	Domestic Loans/Borrowings		35,804,761.40	1,000,000.00		1,000,000.00	-34,804,761.40
0.00	Extraordinary Items		200,000.00	15,000,000.00		15,000,000.00	14,800,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,267,599,835.49</b>	<b>Total Revenue (A)</b>		<b>2,430,524,731.92</b>	<b>4,586,954,132.00</b>	<b>0.00</b>	<b>4,586,954,132.00</b>	<b>2,156,429,400.08</b>
	<b>LESS EXPENDITURE:</b>						
1,129,274,936.56	Salaries & Wages	3	1,117,612,519.58	1,818,189,242.88		1,818,189,242.88	700,576,723.30
42,656,090.92	Social Benefits	4	47,713,917.50	66,000,000.00		66,000,000.00	18,286,082.50
651,127,197.53	Overhead Cost	5	573,399,079.00	755,790,000.00		755,790,000.00	182,390,921.00
134,004,622.17	Grants & Contributions		136,266,137.56	136,811,271.00		136,811,271.00	545,133.44
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,578,283.09	Domestic Interest/Discount	6	9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,999,641,130.27</b>	<b>Total Expenditure (B)</b>		<b>1,884,843,074.04</b>	<b>2,776,790,513.88</b>	<b>0.00</b>	<b>2,776,790,513.88</b>	<b>891,947,439.84</b>
<b>267,958,705.22</b>	<b>Operating Balance: (A - B)</b>		<b>545,681,657.88</b>	<b>1,810,163,618.12</b>	<b>0.00</b>	<b>1,810,163,618.12</b>	<b>1,264,481,960.24</b>
<b>267,958,705.22</b>	Transfer to Capital Development Fund		<b>545,681,657.88</b>				

## STATEMENT NO. 4

### SUMAILA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplem entary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		20,000,586.80				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		545,681,657.88				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%
0.00	<b>Total Revenue</b>		565,682,244.68	0.00	0.00	0.00	0%
	<b>Less: Capital Expenditure</b>						
1,154,286.40	Fixed Assets Purchased	<b>7</b>	49,857,685.20	169,600,000.00	169,600,000.00	0.00	29%
91,116,859.21	Construction / Provision		96,659,034.21	830,460,310.00	830,460,310.00	0.00	12%
11,897,616.87	Rehabilitation / Repairs		61,890,101.69	374,500,000.00	374,500,000.00	0.00	17%
11,367,451.00	Preservation of the environment		0.00	117,500,000.00	117,500,000.00	0.00	0%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		57,508,381.00	134,117,753.00	134,117,753.00	0.00	43%
<b>115,536,213.48</b>	<b>Sub-total</b>			<b>265,915,202.10</b>	<b>1,626,178,063.00</b>	<b>1,626,178,063.00</b>	<b>0.00</b>
0.00	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	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0%
<b>115,536,213.48</b>	<b>Total Capital Expenditure for the year</b>		<b>265,915,202.10</b>	<b>1,626,178,063.00</b>	<b>1,626,178,063.00</b>	<b>0.00</b>	<b>16%</b>
<b>-115,536,213.48</b>	<b>Closing Balance</b>		<b>299,767,042.58</b>	<b>-1,626,178,063.00</b>	<b>-1,626,178,063.00</b>	<b>0.00</b>	<b>-0.16</b>

**SCHEDULE OF INVESTMENTS**  
**SUMAILA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

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



# **TAKAI LOCAL GOVERNMENT COUNCIL**



# TAKAI LOCAL GOVERNMENT

Tel:  
GSM:

**KANO STATE - NIGERIA**

PMB, 3021  
Kano-Nigeria

*(Office Of The Hon. Chairman)*

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.

  
\_\_\_\_\_

**CHAIRMAN**

Takai Local Government Council  
Kano State

  
\_\_\_\_\_

**TREASURER**

Takai Local Government Council  
Kano State





# TAKAI LOCAL GOVERNMENT

## KANO STATE - NIGERIA

PMB, 3021  
Kano-Nigeria

Tel:  
GSM:

*(Office Of The Hon. Chairman)*

In case of reply, please quote Reference

Date: \_\_\_\_\_

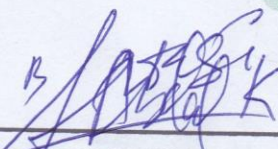
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### RESPONSIBILITY FOR FINANCIAL STATEMENT

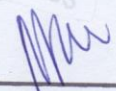
These Financial Statement have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with generally accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a standardized Chart of Account (COA).

The Treasurer is responsible for establishment 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 31<sup>st</sup> December, 2021.

  
\_\_\_\_\_  
**CHAIRMAN**

Takai Local Government Council  
Kano State

  
\_\_\_\_\_  
**TREASURER**

Takai Local Government 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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

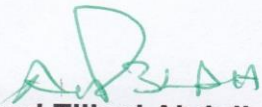
**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF TAKAI LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**TAKAI LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,519,623,868.00	Local Govt Share of Statutory Allocation		1,126,721,290.70	1,228,798,889.23
750,000,000.00	Local Govt Share of VAT		808,978,300.45	523,531,351.89
600,000,000.00	Other Federally Allocated Revenue	1	73,835,190.88	180,403,387.22
50,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,000,000.00	Tax Revenue	2	187,890.00	204,000.00
61,128,549.00	Non Tax Revenue	3	3,006,185.30	2,990,040.00
5,300,000.00	Investment Income		730,000.00	1,796,000.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
-	Aids & Grants		5,000,000.00	-
236,082,026.00	Domestic Loans/Borrowings		115,471,178.67	91,253,765.76
2,286,507.00	Extraordinary Items		-	244,500.00
-	Prepayments/Arrears of Revenue		-	-
<b>4,225,420,950.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,133,930,036.00</b>	<b>2,029,221,934.10</b>
	<b>PAYMENTS:</b>			
1,264,488,296.00	Salaries & Wages	5	1,144,462,055.51	1,062,807,187.82
106,200,000.00	Social Benefits	6	31,182,015.15	40,909,090.92
508,812,154.00	Overhead Cost	7	394,800,992.43	268,827,934.21
128,600,000.00	Grants & Contributions		122,759,178.15	57,189,462.37
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.05
-	Transfer to other Fund		-	-
<b>2,008,100,450.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,703,055,661.64</b>	<b>1,472,251,807.37</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>430,874,374.36</b>	<b>556,970,126.73</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
355,000,000.00	Fixed Assets Procured		87,629,986.84	1,500,000.00
824,082,026.00	Construction / Provision		67,713,296.62	161,860,325.64
400,000,000.00	Rehabilitation / Repairs		11,912,752.00	28,632,472.50
157,388,705.00	Preservation of the Environment	9	27,509,150.67	-
-	Other Capital Project		-	-
50,104,225.00	Liabilities / Equities		37,202,464.86	-
<b>1,786,574,956.00</b>	<b>Total Capital Expenditure = D</b>		<b>231,967,650.99</b>	<b>191,992,798.14</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>198,906,723.37</b>	<b>364,977,328.59</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		223,064,656.82	375,790,044.66
	Increase/decrease in other Liability		20,194,891.89	
	<b>Total Movement in other cash equivalent account = G</b>		<b>202,869,764.93</b>	<b>375,790,044.66</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>202,869,764.93</b>	<b>375,790,044.66</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>(3,963,041.56)</b>	<b>(10,812,716.07)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>19,487,291.70</b>	<b>30,300,007.77</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>15,524,250.14</b>	<b>19,487,291.70</b>

## STATEMENT NO. 2

### TAKAI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		44,260.63	94.00
Main Account		15,475,054.20	19,453,223.63
Project Account		-	18,543.61
Revenue Account		-	10,434.98
others		4,935.31	4,995.48
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>15,524,250.14</b>	<b>19,487,291.70</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,661,831.74	48,943,751.80
<b>Advances</b>	<b>12</b>		
Retained Balance		3,476,614,134.37	3,208,267,557.49
stabilization		663,174,134.60	663,174,134.60
Impersonal (Others)		-	
Personal		-	
<b>Total Non-Current Assets (C)</b>		<b>4,139,788,268.97</b>	<b>3,871,441,692.09</b>
<i>Balance of Liabilities Over Assets (D)</i>			
<b>Total Assets (D= A+B+C+D)</b>		<b>4,158,974,350.85</b>	<b>3,939,872,735.59</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		96,469,251.64	81,718,270.56
Others 1		18,469,803.15	13,025,892.34
Others 2		-	
<b>Total Deposits (E)</b>		<b>114,939,054.79</b>	<b>94,744,162.90</b>
<i>Balance of Assets Over Liabilities (F)</i>		4,044,035,296.06	3,845,128,572.69
<b>Total Liabilities (G= D+E+F)</b>		<b>4,158,974,350.85</b>	<b>3,939,872,735.59</b>



# STATEMENT NO. 3

## TAKAI LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,228,798,889.23	Local Govt Share of Statutory Allocation	1	1,126,721,290.70	2,519,623,868.00		2,519,623,868.00	1,392,902,577.30
523,531,351.89	Local Govt Share of VAT		808,978,300.45	750,000,000.00		750,000,000.00	-58,978,300.45
180,403,387.22	Other Federally Allocated Revenue		73,835,190.88	600,000,000.00		600,000,000.00	526,164,809.12
0.00	10% State Allocation		0.00	50,000,000.00		50,000,000.00	50,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
204,000.00	Tax Revenue	2	187,890.00	1,000,000.00		1,000,000.00	812,110.00
2,990,040.00	Non Tax Revenue		3,006,185.30	61,128,549.00		61,128,549.00	58,122,363.70
1,796,000.00	Investment Income		730,000.00	5,300,000.00		5,300,000.00	4,570,000.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imbursment		0.00	0.00		0.00	0.00
0.00	Aids & Grants		5,000,000.00	0.00		0.00	-5,000,000.00
91,253,765.76	Domestic Loans/Borrowings		115,471,178.67	236,082,026.00		236,082,026.00	120,610,847.33
244,500.00	Extraordinary Items		0.00	2,286,507.00		2,286,507.00	2,286,507.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,029,221,934.10</b>	<b>Total Revenue (A)</b>			<b>2,133,930,036.00</b>	<b>4,225,420,950.00</b>	<b>0.00</b>	<b>4,225,420,950.00</b>
	<b>LESS EXPENDITURE:</b>						
1,062,807,187.82	Salaries & Wages	3	1,144,462,055.51	1,264,488,296.00		1,264,488,296.00	120,026,240.49
40,909,090.92	Social Benefits	4	31,182,015.15	106,200,000.00		106,200,000.00	75,017,984.85
268,827,934.21	Overhead Cost	5	394,800,992.43	508,812,154.00		508,812,154.00	114,011,161.57
57,189,462.37	Grants & Contributions	6	122,759,178.15	128,600,000.00		128,600,000.00	5,840,821.85
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.05	Domestic Interest/Discount		9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,472,251,807.37</b>	<b>Total Expenditure (B)</b>		<b>1,703,055,661.64</b>	<b>2,008,100,450.00</b>	<b>0.00</b>	<b>2,008,100,450.00</b>	<b>305,044,788.36</b>
<b>556,970,126.73</b>	<b>Operating Balance: (A - B)</b>		<b>430,874,374.36</b>	<b>2,217,320,500.00</b>	<b>0.00</b>	<b>2,217,320,500.00</b>	<b>1,786,446,125.64</b>
<b>556,970,126.73</b>	Transfer to Capital Development Fund		<b>430,874,374.36</b>				

## STATEMENT NO. 4

### TAKAI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Suppl ement ary Budget t 2021	Perform ance on Budget (%)
	Opening Balance 1/1/2021		19,487,291.70				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development fund		430,874,374.36				0%
0.00	Infrastructural Development Loan		0.00	-	0	0	0%
0.00	Commercial Agriculture Credit Scheme		0.00	-	0	0	0%
0.00	Small And Medium Scale Enterprises Loan		0.00	-	0	0	0%
0.00	Aids & Grants		0.00	-	0	0	0%
<b>0.00</b>	<b>Total Revenue</b>		<b>450,361,666.06</b>	-	-	-	<b>0%</b>
							-
	<b>Less: Capital expenditure</b>						-
1,500,000.00	Fixed Assets Procured		87,629,986.84	355,000,000.00	355,000,000.00		25%
161,860,325.64	Construction /Provision		67,713,296.62	824,082,026.00	824,082,026.00		8%
28,632,472.50	Rehabilitation/Repairs	<b>7</b>	11,912,752.00	400,000,000.00	400,000,000.00		3%
0.00	Preservation of the environment		27,509,150.67	157,388,705.00	157,388,705.00		17%
0.00	Other Capital Project		0.00	0.00	0.00		0%
0.00	Liabilities/Equities		37,202,464.86	50,104,225.00	50,104,225.00		74%
<b>191,992,798.14</b>	<b>Sub-total</b>		<b>231,967,650.99</b>	<b>1,786,574,956.00</b>	<b>1,786,574,956.00</b>	-	<b>13%</b>
							-
0.00	Capital Expenditure from Aids & Grants		0.00	-	0	0	0%
0.00	Repayment of Borrowings/Sure-P		0.00	-	0	0	0%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	-	-	-	<b>0%</b>
							-
<b>191,992,798.14</b>	<b>Total Capital Expenditure for the year</b>		<b>231,967,650.99</b>	<b>1,786,574,956.00</b>	<b>1,786,574,956.00</b>	-	<b>13%</b>
<b>-191,992,798.14</b>	<b>Closing Balance</b>		<b>218,394,015.07</b>	<b>-1,786,574,956.00</b>	<b>-1,786,574,956.00</b>	<b>0.00</b>	<b>-0.13</b>

**SCHEDULE OF INVESTMENTS**  
**TAKAI LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
1	UNITY BANK PLC	2,203.20
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
	<b>TOTAL INVESTMENTS</b>	<b>3,661,831.74</b>



# **TARAUNI LOCAL GOVERNMENT COUNCIL**



# TARAUNI LOCAL GOVERNMENT

(KABIRU SANDA SECRETARIAT)

KANO STATE

**ADDRESS:**

Tarauni Local Govt.  
Secretariate U/Uku,  
Kano State  
P.M.B.: \_\_\_\_\_

*In case of reply Please quote Reference*

TRLG/FIN/S/001

No.....

Date: 19/10/2023

## 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**

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 Govt.  
Secretariate U/Uku,  
Kano State  
P.M.B.: \_\_\_\_\_

*In case of reply Please quote Reference*

No. ....  
TRLG/FIN/S/001

Date: 19/10/2023

## RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statement have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 20020. The Financial Statement 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 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 the year ended 31<sup>st</sup> December, 2021.

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  
FOR LOCAL GOVERNMENTS**

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF TARAUNI LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
KANO STATE

  
Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL

24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH

# STATEMENT NO. 1

## TARAUNI LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,891,110,620.00	Local Govt Share of Statutory Allocation		1,177,924,563.11	1,277,770,988.98
986,003,133.00	Local Govt Share of VAT		836,107,843.53	541,684,171.01
933,785,337.00	Other Federally Allocated Revenue	1	76,777,791.42	187,315,620.85
40,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
36,000,000.00	Tax Revenue	2	13,476,000.00	29,016,000.00
149,030,000.00	Non Tax Revenue	3	10,093,606.50	5,611,949.42
88,000,000.00	Investment Income		44,176,800.00	-
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
20,000,000.00	Aids & Grants		5,000,000.00	-
190,710,742.00	Domestic Loans/Borrowings		108,483,751.63	118,757,335.32
3,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>5,337,639,832.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,272,040,356.19</b>	<b>2,160,156,065.58</b>
	<b>PAYMENTS:</b>			
2,168,094,407.00	Salaries & Wages	5	2,050,451,330.49	2,136,449,058.17
52,000,000.00	Social Benefits	6	37,243,181.82	40,909,090.92
460,068,444.00	Overhead Cost	7	407,081,142.65	378,185,615.97
146,000,000.00	Grants & Contributions		196,338,684.51	130,394,246.93
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.03
-	Transfer to other Fund		-	-
<b>2,826,162,851.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>2,700,965,759.87</b>	<b>2,728,456,144.02</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>(428,925,403.68)</b>	<b>(568,300,078.44)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
520,000,000.00	Fixed Assets Procured		29,854,545.45	5,550,000.00
1,612,650,762.00	Construction / Provision		80,145,286.63	223,583,289.62
467,000,000.00	Rehabilitation / Repairs		80,746,373.30	6,983,455.81
22,000,000.00	Preservation of the Environment	9	-	-
6,000,000.00	Other Capital Project		-	-
31,861,677.00	Liabilities / Equities		24,850,255.01	-
<b>2,659,512,439.00</b>	<b>Total Capital Expenditure = D</b>		<b>215,596,460.39</b>	<b>236,116,745.43</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(644,521,864.07)</b>	<b>(804,416,823.87)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(43,989,169.39)	(796,923,869.17)
	Increase/decrease in other Liability		609,408,664.55	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(653,397,833.94)</b>	<b>(796,923,869.17)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(653,397,833.94)</b>	<b>(796,923,869.17)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>8,875,969.87</b>	<b>(7,492,954.70)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>14,819,854.60</b>	<b>22,312,809.30</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>23,695,824.47</b>	<b>14,819,854.60</b>

## STATEMENT NO. 2

### TARAUNI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		74,217.45	-
Main Account		20,108,011.47	14,587,114.56
Project Account		-	19,531.85
Revenue Account		3,513,491.81	212,262.00
Others		103.74	946.19
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>23,695,824.47</b>	<b>14,819,854.60</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,161,415.94	47,150,585.33
<b>advances</b>	<b>12</b>		
Retained Balance		-	-
stabilization		458,325,079.69	458,325,079.69
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>458,325,079.69</b>	<b>458,325,079.69</b>
<i>Balance of Liabilities Over Assets (D)</i>		4,277,490,111.28	3,632,968,247.21
<b>Total Assets (D= A+B+C+D)</b>		<b>4,762,672,431.38</b>	<b>4,153,263,766.83</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		30,823,724.63	28,065,269.13
Others 1		6,918,579.03	6,918,579.03
Others 2		4,724,930,127.72	4,118,279,918.67
<b>Total Deposits (E)</b>		<b>4,762,672,431.38</b>	<b>4,153,263,766.83</b>
<i>Balance of Assets Over Liabilities (F)</i>			
<b>Total Liabilities (G= D+E+F)</b>		<b>4,762,672,431.38</b>	<b>4,153,263,766.83</b>



# STATEMENT NO. 3

## TARAUNI LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,277,770,988.98	Local Govt Share of Statutory Allocation		1,177,924,563.11	2,891,110,620.00		2,891,110,620.00	1,713,186,056.89
541,684,171.01	Local Govt Share of VAT		836,107,843.53	986,003,133.00		986,003,133.00	149,895,289.47
187,315,620.85	Other Federally Allocated Revenue	1	76,777,791.42	933,785,337.00		933,785,337.00	857,007,545.58
0.00	10% State Allocation		0.00	40,000,000.00		40,000,000.00	40,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
29,016,000.00	Tax Revenue		13,476,000.00	36,000,000.00		36,000,000.00	22,524,000.00
5,611,949.42	Non Tax Revenue		10,093,606.50	149,030,000.00		149,030,000.00	138,936,393.50
0.00	Investment Income		44,176,800.00	88,000,000.00		88,000,000.00	43,823,200.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re- imbursement	2	0.00	0.00		0.00	0.00
0.00	Aids & Grants		5,000,000.00	20,000,000.00		20,000,000.00	15,000,000.00
118,757,335.32	Domestic Loans/Borrowings		108,483,751.63	190,710,742.00		190,710,742.00	82,226,990.37
0.00	Extraordinary Items		0.00	3,000,000.00		3,000,000.00	3,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,160,156,065.58</b>	<b>Total Revenue (A)</b>		<b>2,272,040,356.19</b>	<b>5,337,639,832.00</b>	<b>0.00</b>	<b>5,337,639,832.00</b>	<b>3,065,599,475.81</b>
	<b>LESS EXPENDITURE:</b>						
2,136,449,058.17	Salaries & Wages	3	2,050,451,330.49	2,168,094,407.00		2,168,094,407.00	117,643,076.51
40,909,090.92	Social Benefits	4	37,243,181.82	52,000,000.00		52,000,000.00	14,756,818.18
378,185,615.97	Overhead Cost	5	407,081,142.65	460,068,444.00		460,068,444.00	52,987,301.35
130,394,246.93	Grants & Contributions		196,338,684.51	146,000,000.00		146,000,000.00	-50,338,684.51
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.03	Domestic Interest/Discount	6	9,851,420.40	0.00	0	0.00	-9,851,420.40
-	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>2,728,456,144.02</b>	<b>Total Expenditure (B)</b>		<b>2,700,965,759.87</b>	<b>2,826,162,851.00</b>	<b>0.00</b>	<b>2,826,162,851.00</b>	<b>125,197,091.13</b>
<b>(568,300,078.44)</b>	<b>Operating Balance: (A - B)</b>		<b>(428,925,403.68)</b>	<b>2,511,476,981.00</b>	<b>0.00</b>	<b>2,511,476,981.00</b>	<b>2,940,402,384.68</b>
<b>(568,300,078.44)</b>	Transfer to Capital Development Fund		<b>(428,925,403.68)</b>				

## STATEMENT NO. 4

### TARAUNI LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supple mentary Budget 2021	Performa nce on Budget (%)
22,312,809.30	Opening Balance 1/1/2021		14,819,854.600				-
	<b>Add: Revenue</b>						-
(568,300,078.44)	Transfer from Capital Development Fund		(428,925,403.68)				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%
(545,987,269.14)	<b>Total Revenue</b>		(414,105,549.08)	0.00	0.00	0.00	0%
							-
	<b>Less: Capital Expenditure</b>						-
5,550,000.00	Fixed Assets Procured	<b>7</b>	29,854,545.45	520,000,000.00	520,000,000.00	0.00	6%
223,583,289.62	Construction / Provision		80,145,286.63	1,612,650,762.00	1,612,650,762.00	0.00	5%
6,983,455.81	Rehabilitation / Repairs		80,746,373.30	467,000,000.00	467,000,000.00	0.00	17%
0.00	Preservation of the Environment		0.00	22,000,000.00	22,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	6,000,000.00	6,000,000.00	0.00	0%
0.00	Liabilities / Equities		24,850,255.01	31,861,677.00	31,861,677.00	0.00	78%
236,116,745.43	<b>Sub-total</b>			215,596,460.39	2,659,512,439.00	2,659,512,439.00	0.00
							-
	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	<b>Sub-total</b>		0.00	0.00	0.00	0.00	0%
							-
236,116,745.43	<b>Total Capital Expenditure for the year</b>		215,596,460.39	2,659,512,439.00	2,659,512,439.00	0.00	8%
							-
-782,104,014.57	Closing Balance		-629,702,009.47	-2,659,512,439.00	-2,659,512,439.00	0.00	-0.08

**SCHEDULE OF INVESTMENTS**  
**TARAUNI LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

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



# **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..... TFLG/TRE/AA/6/V.1/12

Date

17/10/2023

## STATEMENT OF ACCOUNTING POLITY

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.....TFLG/TRE/AA/6/V.1/13.....

Date 17/10/2023

## RESPONSIBILITY FOR FINANCIAL STATEMENTS

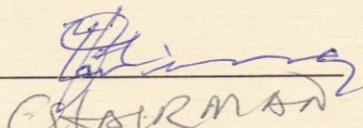
These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose Financial Statement (GPFS) using Internal Public Sector Accounting Standard (IPSAS Cash) and 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 31<sup>st</sup> December, 2021.

Best Regard,

Signature

  
CHAIRMAN  
TOFA LOCAL GOVT  
KANO STATE

Signature

  
TREASURER  
TOFA LOCAL GOVT  
KANO STATE





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF TOFA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

**STATEMENT NO. 1**  
**TOFA LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
1,555,819,185.50	Local Govt Share of Statutory Allocation		893,698,172.35	1,005,929,710.84
680,361,830.50	Local Govt Share of VAT		656,011,902.70	421,872,495.35
561,013,402.50	Other Federally Allocated Revenue	1	60,443,586.67	147,159,461.62
25,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
2,000,000.00	Tax Revenue	2	52,050.00	185,000.00
84,602,000.00	Non Tax Revenue	3	1,923,050.00	3,214,340.00
8,950,000.00	Investment Income		3,735,550.00	483,900.00
200,000.00	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
320,000,000.00	Domestic Loans/Borrowings		115,471,178.68	84,280,523.53
600,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>3,238,546,418.50</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,731,335,490.40</b>	<b>1,663,125,431.34</b>
	<b>PAYMENTS:</b>			
1,070,968,088.11	Salaries & Wages	5	1,137,273,513.32	1,180,430,135.16
116,105,327.00	Social Benefits	6	59,481,090.80	40,909,090.92
391,361,343.00	Overhead Cost	7	357,719,852.80	360,164,657.90
88,696,000.00	Grants & Contributions		50,004,391.01	80,202,092.96
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.44	42,518,132.05
-	Transfer to other Fund		-	-
<b>1,667,130,758.11</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,614,330,268.37</b>	<b>1,704,224,108.99</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>117,005,222.03</b>	<b>(41,098,677.65)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
93,250,000.00	Fixed Assets Procured		13,304,263.79	52,180,531.43
950,500,000.00	Construction / Provision		88,045,519.55	135,435,969.36
235,500,000.00	Rehabilitation / Repairs		4,223,409.09	14,320,479.07
25,000,000.00	Preservation of the Environment	9	4,545,454.55	-
-	Other Capital Project		-	-
366,186,852.00	Liabilities / Equities		86,759,759.02	-
<b>1,670,436,852.00</b>	<b>Total Capital Expenditure = D</b>		<b>196,878,406.00</b>	<b>201,936,979.86</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(79,873,183.97)</b>	<b>(243,035,657.51)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(39,739,510.40)	<b>(226,539,193.50)</b>
	Increase/decrease in other Liability		68,492,880.97	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(108,232,391.37)</b>	<b>(226,539,193.50)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(108,232,391.37)</b>	<b>(226,539,193.50)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>28,359,207.40</b>	<b>(16,496,464.01)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>6,986,174.04</b>	<b>23,482,638.05</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>35,345,381.44</b>	<b>6,986,174.04</b>

## STATEMENT NO. 2

### TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
cash		-	-
Main Account		33,631,275.01	6,978,108.36
Project Account		-	2,325.11
Revenue Account		1,460,090.00	-
Others		254,016.43	5,740.57
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>35,345,381.44</b>	<b>6,986,174.04</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	4,456,828.88	44,196,339.28
<b>Advances</b>	<b>12</b>		
Retained Balance		-	-
Stabilization		523,947,365.39	523,947,365.39
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>523,947,365.39</b>	<b>523,947,365.39</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	
<b>Total Assets (D= A+B+C+D)</b>		<b>563,749,575.71</b>	<b>575,129,878.71</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		16,380,177.37	16,380,177.37
Others 1		126,201.32	126,201.32
Others 2		209,475,207.94	140,982,326.97
<b>Total Deposits (E)</b>		<b>225,981,586.63</b>	<b>157,488,705.66</b>
<i>Balance of Assets Over Liabilities (F)</i>		337,767,989.08	417,641,173.05
<b>Total Liabilities (G= D+E+F)</b>		<b>563,749,575.71</b>	<b>575,129,878.71</b>



# STATEMENT NO. 3

## TOFA LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,005,929,710.84	Local Govt Share of Statutory Allocation	<u>1</u>	893,698,172.35	1,555,819,185.50		1,555,819,185.50	662,121,013.15
421,872,495.35	Local Govt Share of VAT		656,011,902.70	680,361,830.50		680,361,830.50	24,349,927.80
147,159,461.62	Other Federally Allocated Revenue		60,443,586.67	561,013,402.50		561,013,402.50	500,569,815.83
0.00	10% State Allocation		0.00	25,000,000.00		25,000,000.00	25,000,000.00
0.00	Other Capital Receipts		0.00	0.00	0.00	0.00	0.00
185,000.00	Tax Revenue	<u>2</u>	52,050.00	2,000,000.00		2,000,000.00	1,947,950.00
3,214,340.00	Non Tax Revenue		1,923,050.00	84,602,000.00		84,602,000.00	82,678,950.00
483,900.00	Investment Income		3,735,550.00	8,950,000.00		8,950,000.00	5,214,450.00
0.00	Interest Earned		0.00	200,000.00		200,000.00	200,000.00
0.00	Refund and Re-imbursment		0.00	0.00	0.00	0.00	0.00
0.00	Aids & Grants		0.00	0.00	0.00	0.00	0.00
84,280,523.53	Domestic Loans/Borrowings		115,471,178.68	320,000,000.00		320,000,000.00	204,528,821.32
0.00	Extraordinary Items		0.00	600,000.00		600,000.00	600,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
<b>1,663,125,431.34</b>	<b>Total Revenue (A)</b>			<b>1,731,335,490.40</b>	<b>3,238,546,418.50</b>	<b>0.00</b>	<b>3,238,546,418.50</b>
	<b>LESS EXPENDITURE:</b>						
1,180,430,135.16	Salaries & Wages	<u>3</u>	1,137,273,513.32	1,070,968,088.11		1,070,968,088.11	-66,305,425.21
40,909,090.92	Social Benefits	<u>4</u>	59,481,090.80	116,105,327.00		116,105,327.00	56,624,236.20
360,164,657.90	Overhead Cost	<u>5</u>	357,719,852.80	391,361,343.00		391,361,343.00	33,641,490.20
80,202,092.96	Grants & Contributions	<u>6</u>	50,004,391.01	88,696,000.00		88,696,000.00	38,691,608.99
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
42,518,132.05	Domestic Interest/Discount		9,851,420.44	0.00	0.00	0.00	-9,851,420.44
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
<b>1,704,224,108.99</b>	<b>Total Expenditure (B)</b>		<b>1,614,330,268.37</b>	<b>1,667,130,758.11</b>	<b>0.00</b>	<b>1,667,130,758.11</b>	<b>52,800,489.74</b>
<b>(41,098,677.65)</b>	<b>Operating Balance: (A - B)</b>		<b>117,005,222.03</b>	<b>1,571,415,660.39</b>	<b>0.00</b>	<b>1,571,415,660.39</b>	<b>1,454,410,438.36</b>
<b>(41,098,677.65)</b>	Transfer to Capital Development Fund		<b>117,005,222.03</b>				

## STATEMENT NO. 4

### TOFA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
23,482,638.05	Opening Balance 1/1/2021		6,986,174.04				-
	<b>Add: Revenue</b>						-
(41,098,677.65)	Transfer from Capital Development Fund		117,005,222.03				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%
(17,616,039.60)	<b>Total Revenue</b>		<b>123,991,396.07</b>	0.00	0.00	0.00	<b>0%</b>
	<b>Less: Capital Expenditure</b>						-
52,180,531.43	Fixed Assets Procured		13,304,263.79	93,250,000.00	93,250,000.00	0.00	14%
135,435,969.36	Construction / Provision		88,045,519.55	950,500,000.00	950,500,000.00	0.00	9%
14,320,479.07	Rehabilitation / Repairs	7	4,223,409.09	235,500,000.00	235,500,000.00	0.00	2%
	-Preservation of the Environment		4,545,454.55	25,000,000.00	25,000,000.00	0.00	18%
	-Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
	Liabilities / Equities		86,759,759.02	366,186,852.00	366,186,852.00	0.00	24%
201,936,979.86	<b>Sub-total</b>		<b>196,878,406.00</b>	<b>1,670,436,852.00</b>	<b>1,670,436,852.00</b>	0.00	<b>12%</b>
	Capital Expenditure from Aids & Grants		0.00	0.00	0.00	0.00	0%
	-Repayment of Borrowings/Sure-P		0.00	0.00	0.00	0.00	0%
	<b>-Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
201,936,979.86	<b>Total Capital Expenditure for the year</b>		<b>196,878,406.00</b>	<b>1,670,436,852.00</b>	<b>1,670,436,852.00</b>	<b>0.00</b>	<b>12%</b>
-219,553,019.46	Closing Balance		-72,887,009.93	-1,670,436,852.00	-1,670,436,852.00	0.00	-0.12

**SCHEDULE OF INVESTMENTS**  
**TOFA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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 DELTA POWER HOLDING	460,378.77
6	INVESTMENT IN	793,625.00
	<b>TOTAL INVESTMENTS</b>	<b>4,456,828.88</b>



# **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, 2021*

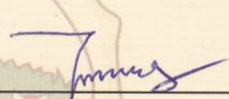
Best Regard,

**SIGNATURE:**

  
\_\_\_\_\_

**CHAIRMAN**  
TSANYAWA LOCAL GOVT. COUNCIL  
KANO STATE

**SIGNATURE:**

  
\_\_\_\_\_

**TREASURER**  
TSANYAWA LOCAL GOVT. COUNCIL  
KANO STATE

UNITY AND FAITH, PEACE AND PROGRESS





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF TSANYAWA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**


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 31<sup>st</sup> December, 2021.

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

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

  
**Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL**

# STATEMENT NO. 1

## TSANYAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,288,644,977.81	Local Govt Share of Statutory Allocation		1,001,540,919.04	1,109,073,229.76
427,933,943.08	Local Govt Share of VAT		743,335,119.57	479,592,390.55
397,174,722.79	Other Federally Allocated Revenue	1	66,624,378.36	163,545,874.88
-	10% State Allocation		-	-
-	Other Capital Receipts		-	-
1,980,000.00	Tax Revenue	2	381,000.00	1,405,000.00
50,121,000.00	Non Tax Revenue	3	3,920,739.86	7,338,873.92
670,000.00	Investment Income		904,255.00	3,899,661.20
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
264,583,059.11	Domestic Loans/Borrowings		115,471,178.67	84,266,551.56
-	Extraordinary Items		-	3,785,000.00
-	Prepayments/Arrears of Revenue		-	-
<b>3,431,107,702.79</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,932,177,590.50</b>	<b>1,852,906,581.87</b>
	<b>PAYMENTS:</b>			
926,331,826.46	Salaries & Wages	5	889,134,182.77	984,646,764.67
106,694,396.00	Social Benefits	6	6,878,181.82	40,909,090.92
437,532,421.05	Overhead Cost	7	387,923,788.73	364,359,841.56
78,000,000.00	Grants & Contributions		70,170,319.72	96,600,824.68
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>1,548,558,643.51</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,363,957,893.44</b>	<b>1,529,034,653.92</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>568,219,697.06</b>	<b>323,871,927.95</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
236,500,000.00	Fixed Assets Procured		41,304,700.87	2,272,297.50
674,583,059.11	Construction / Provision		93,673,959.74	99,882,326.57
354,000,000.00	Rehabilitation / Repairs		69,633,678.33	159,245,949.33
55,000,000.00	Preservation of the Environment	9	-	6,441,454.65
130,000,000.00	Other Capital Project		3,500,000.00	-
119,263,406.83	Liabilities / Equities		65,690,439.25	-
<b>1,569,346,465.94</b>	<b>Total Capital Expenditure = D</b>		<b>273,802,778.19</b>	<b>267,842,028.05</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>294,416,918.87</b>	<b>56,029,899.90</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		255,643,592.41	66,816,742.58
	Increase/decrease in other Liability		37,203,616.51	-
	<b>Total Movement in other cash equivalent account = G</b>		<b>292,847,208.92</b>	<b>66,816,742.58</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>292,847,208.92</b>	<b>66,816,742.58</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>1,569,709.95</b>	<b>(10,786,842.68)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>11,870,842.44</b>	<b>22,657,685.12</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>13,440,552.39</b>	<b>11,870,842.44</b>

## STATEMENT NO. 2

### TSANYAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	11,415.13
Main Account		2,281,955.46	7,347,737.85
Project Account		7,555,528.92	(3,063,774.64)
Revenue Account		3,599,019.39	7,555,464.12
Others		4,048.62	19,999.98
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>13,440,552.39</b>	<b>11,870,842.44</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,661,415.94	49,667,441.11
<b>advances</b>	<b>12</b>		
Retained Balance		1,316,210,128.24	1,014,560,510.75
Stabilization		554,992,697.98	554,992,697.98
Impersonal (Others)		10,411,815.00	10,411,815.00
Personal		9,778,114.44	9,778,114.35
<b>Total Non-Current Assets (C)</b>		<b>1,891,392,755.66</b>	<b>1,589,743,138.08</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	
<b>Total Assets (D= A+B+C+D)</b>		<b>1,908,494,723.99</b>	<b>1,651,281,421.63</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		193,036,477.42	181,460,203.14
Others 1		78,745,046.33	53,117,704.10
Others 2		-	
<b>Total Deposits (E)</b>		<b>271,781,523.75</b>	<b>234,577,907.24</b>
<i>Balance of Assets Over Liabilities (F)</i>		1,636,713,200.24	1,416,703,514.39
<b>Total Liabilities (G= D+E+F)</b>		<b>1,908,494,723.99</b>	<b>1,651,281,421.63</b>



# STATEMENT NO. 3

## TSANYAWA LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,109,073,229.76	Local Govt Share of Statutory Allocation	<b>1</b>	1,001,540,919.04	2,288,644,977.81		2,288,644,977.81	1,287,104,058.77
479,592,390.55	Local Govt Share of VAT		743,335,119.57	427,933,943.08		427,933,943.08	-315,401,176.49
163,545,874.88	Other Federally Allocated Revenue		66,624,378.36	397,174,722.79		397,174,722.79	330,550,344.43
0.00	10% State Allocation		0.00	0.00		0.00	0.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
1,405,000.00	Tax Revenue	<b>2</b>	381,000.00	1,980,000.00		1,980,000.00	1,599,000.00
7,338,873.92	Non Tax Revenue		3,920,739.86	50,121,000.00		50,121,000.00	46,200,260.14
3,899,661.20	Investment Income		904,255.00	670,000.00		670,000.00	-234,255.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re- imbursement		0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
84,266,551.56	Domestic Loans/Borrowings		115,471,178.67	264,583,059.11		264,583,059.11	149,111,880.44
3,785,000.00	Extraordinary Items		0.00	0.00		0.00	0.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>1,852,906,581.87</b>	<b>Total Revenue (A)</b>			<b>1,932,177,590.50</b>	<b>3,431,107,702.79</b>	<b>0.00</b>	<b>3,431,107,702.79</b>
	<b>LESS EXPENDITURE:</b>						
984,646,764.67	Salaries & Wages	<b>3</b>	889,134,182.77	926,331,826.46		926,331,826.46	37,197,643.69
40,909,090.92	Social Benefits	<b>4</b>	6,878,181.82	106,694,396.00		106,694,396.00	99,816,214.18
364,359,841.56	Overhead Cost	<b>5</b>	387,923,788.73	437,532,421.05		437,532,421.05	49,608,632.32
96,600,824.68	Grants & Contributions	<b>6</b>	70,170,319.72	78,000,000.00		78,000,000.00	7,829,680.28
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,529,034,653.92</b>	<b>Total Expenditure (B)</b>		<b>1,363,957,893.44</b>	<b>1,548,558,643.51</b>	<b>0.00</b>	<b>1,548,558,643.51</b>	<b>184,600,750.07</b>
<b>323,871,927.95</b>	<b>Operating Balance: (A - B)</b>		<b>568,219,697.06</b>	<b>1,882,549,059.28</b>	<b>0.00</b>	<b>1,882,549,059.28</b>	<b>1,314,329,362.22</b>
<b>323,871,927.95</b>	Transfer to Capital Development Fund		<b>568,219,697.06</b>				

## STATEMENT NO. 4

### TSANYAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		11,870,842.44				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		568,219,697.06				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>580,090,539.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
	<b>Less: Capital Expenditure</b>						-
2,272,297.50	Fixed Assets Procured	<b>7</b>	41,304,700.87	236,500,000.00	236,500,000.00	0.00	17%
99,882,326.57	Construction / Provision		93,673,959.74	674,583,059.11	674,583,059.11	0.00	14%
159,245,949.33	Rehabilitation / Repairs		69,633,678.33	354,000,000.00	354,000,000.00	0.00	20%
6,441,454.65	Preservation of the environment		0.00	55,000,000.00	55,000,000.00	0.00	0%
0.00	Other Capital Project		3,500,000.00	130,000,000.00	130,000,000.00	<b>0.00</b>	3%
0.00	Liabilities / Equities		65,690,439.25	119,263,406.83	119,263,406.83	0.00	55%
<b>267,842,028.05</b>	<b>Sub-total</b>			<b>273,802,778.19</b>	<b>1,569,346,465.94</b>	<b>1,569,346,465.94</b>	<b>0.00</b>
							-
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
							-
<b>267,842,028.05</b>	<b>Total Capital Expenditure for the year</b>		<b>273,802,778.19</b>	<b>1,569,346,465.94</b>	<b>1,569,346,465.94</b>	<b>0.00</b>	<b>17%</b>
							-
<b>267,842,028.05</b>	<b>Closing Balance</b>		<b>306,287,761.31</b>	<b>-1,569,346,465.94</b>	<b>-1,569,346,465.94</b>	<b>0.00</b>	<b>-0.17%</b>

**SCHEDULE OF INVESTMENTS**  
**TSANYAWA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

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



# **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.

Bes Regards.

Signature

Chairman  
Tudun Wada Local Government  
Kano State

Signature

Treasurer  
Tudun Wada Local Government  
Kano State

UNITY AND FAITH





# 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 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 31<sup>st</sup> December, 2021.

Bes Regards.

Signature

Chairman  
Tudun Wada Local Government  
Kano State

Signature

Treasurer  
Tudun Wada Local Government  
Kano State





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

Website: [www.lgaudit.kn.ng.org](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF TUDUN WADA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## TUDUN WADA LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,073,250,265.76	Local Govt Share of Statutory Allocation		1,271,769,531.37	1,367,526,680.06
526,619,612.49	Local Govt Share of VAT		851,221,085.03	552,610,208.98
300,000,000.00	Other Federally Allocated Revenue	1	82,123,332.34	197,888,182.93
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
350,000.00	Tax Revenue	2	-	-
37,230,000.00	Non Tax Revenue	3	2,098,390.00	2,356,365.00
8,700,000.00	Investment Income		5,106,712.00	4,380,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		115,471,178.67	80,390,129.42
5,000,000.00	Extraordinary Items		5,000,000.00	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,362,149,878.25</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,332,790,229.41</b>	<b>2,205,151,566.39</b>
	<b>PAYMENTS:</b>			
1,441,934,452.07	Salaries & Wages	5	1,412,474,445.92	1,456,140,535.19
47,208,333.33	Social Benefits	6	3,544,090.91	40,909,090.80
533,468,000.00	Overhead Cost	7	447,184,768.08	398,984,168.11
86,200,000.00	Grants & Contributions		42,653,545.45	123,890,104.41
-	Subsidies General		-	-
30,592,056.24	Domestic Interest/Discount	8	9,851,420.14	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,139,402,841.64</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,915,708,270.50</b>	<b>2,062,442,030.60</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>417,081,958.91</b>	<b>142,709,535.79</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
375,050,000.00	Fixed Assets Procured		138,771,591.18	21,915,500.00
1,123,700,000.00	Construction / Provision		77,924,032.63	117,077,711.76
365,000,000.00	Rehabilitation / Repairs		-	30,594,933.37
111,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
200,000,000.00	Liabilities / Equities		19,005,193.19	-
<b>2,174,750,000.00</b>	<b>Total Capital Expenditure = D</b>		<b>235,700,817.00</b>	<b>169,588,145.13</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>181,381,141.91</b>	<b>(26,878,609.34)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		179,278,024.45	(18,748,502.87)
	Increase/decrease in other Liability		(3,081,134.68)	
	<b>Total Movement in other cash equivalent account = G</b>		<b>176,196,889.77</b>	<b>(18,748,502.87)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>176,196,889.77</b>	<b>(18,748,502.87)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>5,184,252.14</b>	<b>(8,130,106.47)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>7,883,396.95</b>	<b>16,013,503.42</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>13,067,649.09</b>	<b>7,883,396.95</b>

## STATEMENT NO. 2

### TUDUN WADA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		-	18,374.01
Main Account		12,679,434.17	7,846,855.39
Project Account		7,529.17	7,978.67
Revenue Account		378,435.75	7,764.09
Others		2,250.00	2,424.79
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>13,067,649.09</b>	<b>7,883,396.95</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,663,203.88	48,676,957.08
<b>Advances</b>	<b>12</b>		
Retained Balance		745,233,508.57	520,941,730.92
stabilization		537,823,941.86	537,823,941.86
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>1,283,057,450.43</b>	<b>1,058,765,672.78</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	
<b>Total Assets (D= A+B+C+D)</b>		<b>1,299,788,303.40</b>	<b>1,115,326,026.81</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		45,203,578.15	45,079,805.59
Others 1		92,169,470.67	95,374,377.91
Others 2		-	-
<b>Total Deposits (E)</b>		<b>137,373,048.82</b>	<b>140,454,183.50</b>
<i>Balance of Assets Over Liabilities (F)</i>		1,162,415,254.58	974,871,843.31
<b>Total Liabilities (G= D+E+F)</b>		<b>1,299,788,303.40</b>	<b>1,115,326,026.81</b>



# STATEMENT NO. 3

## TUDUN WADA LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementa ry Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,367,526,680.06	Local Govt Share of Statutory Allocation	<u>1</u>	1,271,769,531.37	3,073,250,265.76		3,073,250,265.76	1,801,480,734.39
552,610,208.98	Local Govt Share of VAT		851,221,085.03	526,619,612.49		526,619,612.49	-324,601,472.54
197,888,182.93	Other Federally Allocated Revenue		82,123,332.34	300,000,000.00		300,000,000.00	217,876,667.66
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
0.00	Tax Revenue	<u>2</u>	0.00	350,000.00		350,000.00	350,000.00
2,356,365.00	Non Tax Revenue		2,098,390.00	37,230,000.00		37,230,000.00	35,131,610.00
4,380,000.00	Investment Income		5,106,712.00	8,700,000.00		8,700,000.00	3,593,288.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re-imbursment		0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
80,390,129.42	Domestic Loans/Borrowings		115,471,178.67	342,000,000.00		342,000,000.00	226,528,821.33
0.00	Extraordinary Items		5,000,000.00	5,000,000.00		5,000,000.00	0.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,205,151,566.39</b>	<b>Total Revenue (A)</b>			<b>2,332,790,229.41</b>	<b>4,362,149,878.25</b>	-	<b>4,362,149,878.25</b>
	<b>LESS EXPENDITURE:</b>						
1,456,140,535.19	Salaries & Wages	<u>3</u>	1,412,474,445.92	1,441,934,452.07		1,441,934,452.07	29,460,006.15
40,909,090.80	Social Benefits	<u>4</u>	3,544,090.91	47,208,333.33		47,208,333.33	43,664,242.42
398,984,168.11	Overhead Cost	<u>5</u>	447,184,768.08	533,468,000.00		533,468,000.00	86,283,231.92
123,890,104.41	Grants & Contributions	<u>6</u>	42,653,545.45	116,792,056.24		116,792,056.24	74,138,510.79
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.14	0.00	0	0.00	-9,851,420.14
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>2,062,442,030.60</b>	<b>Total Expenditure (B)</b>		<b>1,915,708,270.50</b>	<b>2,139,402,841.64</b>	-	<b>2,139,402,841.64</b>	<b>223,694,571.14</b>
<b>142,709,535.79</b>	<b>Operating Balance: (A - B)</b>		<b>417,081,958.91</b>	<b>2,222,747,036.61</b>	<b>0.00</b>	<b>2,222,747,036.61</b>	<b>1,805,665,077.70</b>
<b>142,709,535.79</b>	Transfer to Capital Development Fund		<b>417,081,958.91</b>				

## STATEMENT NO. 4

### TUDUN WADA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		7,883,396.95				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		417,081,958.91				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>424,965,355.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
21,915,500.00	Fixed Assets Procured		138,771,591.18	375,050,000.00	375,050,000.00	0.00	37%
117,077,711.76	Construction / Provision		77,924,032.63	1,123,700,000.00	1,123,700,000.00	0.00	7%
30,594,933.37	Rehabilitation / Repairs	7	0.00	365,000,000.00	365,000,000.00	0.00	0%
0.00	Preservation of the Environment		0.00	111,000,000.00	111,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		19,005,193.19	200,000,000.00	200,000,000.00	0.00	10%
<b>169,588,145.13</b>	<b>Sub-total</b>		<b>235,700,817.00</b>	<b>2,174,750,000.00</b>	<b>2,174,750,000.00</b>	<b>0.00</b>	<b>11%</b>
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>169,588,145.13</b>	<b>Total Capital Expenditure for the year</b>		<b>235,700,817.00</b>	<b>2,174,750,000.00</b>	<b>2,174,750,000.00</b>	<b>-</b>	<b>11%</b>
<b>-169,588,145.13</b>	<b>Closing Balance</b>		<b>189,264,538.86</b>	<b>-2,174,750,000.00</b>	<b>-2,174,750,000.00</b>	<b>0.00</b>	<b>-0.11</b>

**SCHEDULE OF INVESTMENTS**  
**TUDUN WADA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,663,203.88</b>



# **UNGOGO LOCAL GOVERNMENT COUNCIL**



*Office of The Executive Chairman*  
**UNGOGO LOCAL GOVERNMENT,  
KANO STATE**

■ SECRETARIATE UNGOGO TOWN P.M.B 3021 KANO STATE

**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 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  
UNGOGO LOCAL GOVT COUNCIL  
KANO STATE

SIGNATURE:

TREASURER  
UNGOGO LOCAL GOVT COUNCIL  
KANO STATE





*Office of The Executive Chairman*  
**UNGOGO LOCAL GOVERNMENT,  
KANO STATE**

■ SECRETARIATE UNGOGO TOWN P.M.B 3021 KANO STATE

**RESPONSIBILITY FOR FINANCIAL STATEMENTS**

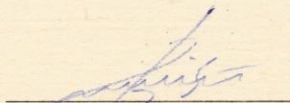
These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General Purpose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

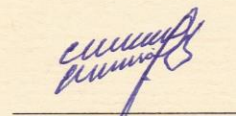
To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31<sup>st</sup> December, 2021.

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**

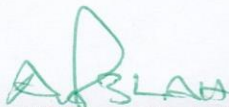
**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF UNGOGO LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

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

  
**Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL**

**24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH**

# STATEMENT NO. 1

## UNGOGO LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
3,139,672,510.12	Local Govt Share of Statutory Allocation		1,513,656,508.20	1,598,873,476.43
916,924,696.02	Local Govt Share of VAT		1,052,121,586.35	685,326,223.49
585,745,952.00	Other Federally Allocated Revenue	<u>1</u>	95,855,305.94	234,947,380.72
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
27,160,974.00	Tax Revenue	<b>2</b>	5,612,000.00	4,046,562.00
92,604,226.00	Non Tax Revenue	<b>3</b>	10,463,466.85	4,506,174.61
7,150,000.00	Investment Income		3,690,765.00	2,060,525.00
80,000.00	Interest Earned		-	-
-	Refund and Re-imburement	<b>4</b>	-	-
-	Aids & Grants		-	-
342,000,000.00	Domestic Loans/Borrowings		119,703,371.38	123,401,870.49
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>5,180,338,358.14</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,801,103,003.72</b>	<b>2,653,162,212.74</b>
	<b>PAYMENTS:</b>			
2,081,757,310.47	Salaries & Wages	<b>5</b>	1,769,714,522.48	701,479,891.17
76,000,000.00	Social Benefits	<b>6</b>	21,590,908.11	40,939,090.92
710,878,367.00	Overhead Cost	<b>7</b>	387,173,383.75	352,055,227.97
181,250,880.00	Grants & Contributions		125,832,513.44	1,121,802,249.28
-	Subsidies General		-	-
25,951,000.00	Domestic Interest/Discount	<b>8</b>	9,851,420.40	42,518,225.10
-	Transfer to other Fund		-	-
<b>3,075,837,557.47</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>2,314,162,748.18</b>	<b>2,258,794,684.44</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>486,940,255.54</b>	<b>394,367,528.30</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
252,665,336.00	Fixed Assets Purchased		69,866,187.72	6,075,212.11
670,416,469.00	Construction / Provision		218,685,984.41	283,130,452.23
550,000,000.00	Rehabilitation / Repairs		15,391,125.51	137,126,340.68
49,000,000.00	Preservation of the Environment	<b>9</b>	-	-
-	Other Capital Project		-	-
108,518,440.00	Liabilities / Equities		3,892,500.00	-
<b>1,630,600,245.00</b>	<b>Total Capital Expenditure = D</b>		<b>307,835,797.64</b>	<b>426,332,005.02</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>179,104,457.90</b>	<b>(31,964,476.72)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		166,044,805.59	(15,271,860.73)
	Increase/decrease in other Liability		3,964,678.02	-
	<b>Total Movement in other cash equivalent account = G</b>		<b>162,080,127.57</b>	<b>(15,271,860.73)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>162,080,127.57</b>	<b>(15,271,860.73)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>17,024,330.33</b>	<b>(16,692,615.99)</b>
	Cash & Its Equivalent as at 1/1/2021= H		11,994,320.32	28,686,936.31
	Cash & Its Equivalent as at 31/12/2021 = (G+H)		29,018,650.65	11,994,320.32

## STATEMENT NO. 2

### UNGOGO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash			
Main Account		28,876,010.10	11,096,379.65
Project Account		2,670.70	2,670.70
Revenue Account		133,187.17	888,241.01
Others		6,782.68	7,028.96
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>29,018,650.65</b>	<b>11,994,320.32</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<u>11</u>	3,663,203.88	48,914,981.81
<b>Advances</b>	<b>12</b>		
Retained Balance		1,171,844,351.12	960,547,767.60
Stabilization		694,805,648.69	694,805,648.69
Impersonal (Others)		-	
Personal		-	
<b>Total Non-Current Assets (C)</b>		<b>1,866,649,999.81</b>	<b>1,655,353,416.29</b>
<i>Balance of Liabilities Over Assets (D)</i>		-	
<b>Total Assets (D= A+B+C+D)</b>		<b>1,899,331,854.34</b>	<b>1,716,262,718.42</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		176,417,206.65	172,852,533.63
Others 1		38,514,360.82	38,114,355.82
Others 2		-	
<b>Total Deposits (E)</b>		<b>214,931,567.47</b>	<b>210,966,889.45</b>
<i>Balance of Assets Over Liabilities (F)</i>		1,684,400,286.87	1,505,295,828.97
<b>Total Liabilities (G= D+E+F)</b>		<b>1,899,331,854.34</b>	<b>1,716,262,718.42</b>



# STATEMENT NO. 3

## UNGOGO LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,598,873,476.43	Local Govt Share of Statutory Allocation		1,513,656,508.20	3,139,672,510.12		3,139,672,510.12	1,626,016,001.92
685,326,223.49	Local Govt Share of VAT		1,052,121,586.35	916,924,696.02		916,924,696.02	-135,196,890.33
234,947,380.72	Other Federally Allocated revenue	<u>1</u>	95,855,305.94	585,745,952.00		585,745,952.00	489,890,646.06
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
4,046,562.00	Tax Revenue		5,612,000.00	27,160,974.00		27,160,974.00	21,548,974.00
4,506,174.61	Non Tax Revenue		10,463,466.85	92,604,226.00		92,604,226.00	82,140,759.15
2,060,525.00	Investment Income		3,690,765.00	7,150,000.00		7,150,000.00	3,459,235.00
0.00	Interest Earned		0.00	80,000.00		80,000.00	80,000.00
0.00	Refund and Re- imbursement	<b>2</b>	0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	0.00		0.00	0.00
123,401,870.49	Domestic Loans/Borrowings		119,703,371.38	342,000,000.00		342,000,000.00	222,296,628.62
0.00	Extraordinary Items		0.00	0.00		0.00	0.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,653,162,212.74</b>	<b>Total Revenue (A)</b>		<b>2,801,103,003.72</b>	<b>5,180,338,358.14</b>	<b>0.00</b>	<b>5,180,338,358.14</b>	<b>2,379,235,354.42</b>
	<b>LESS EXPENDITURE:</b>						
701,479,891.17	Salaries & Wages	<b>3</b>	1,769,714,522.48	2,081,757,310.47		2,081,757,310.47	312,042,787.99
40,939,090.92	Social Benefits	<b>4</b>	21,590,908.11	76,000,000.00		76,000,000.00	54,409,091.89
352,055,227.97	Overhead Cost	<b>5</b>	387,173,383.75	710,878,367.00		710,878,367.00	323,704,983.25
1,121,802,249.28	Grants & Contributions		125,832,513.44	207,201,880.00		207,201,880.00	81,369,366.56
0.00	Subsidies General		0.00	0.00	<b>0</b>	<b>0.00</b>	0.00
42,518,225.10	Domestic Interest/Discount	<b>6</b>	9,851,420.40	0.00	<b>0</b>	<b>0.00</b>	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	<b>0</b>	<b>0.00</b>	0.00
<b>2,258,794,684.44</b>	<b>Total Expenditure (B)</b>		<b>2,314,162,748.18</b>	<b>3,075,837,557.47</b>	<b>-</b>	<b>3,075,837,557.47</b>	<b>761,674,809.29</b>
<b>394,367,528.30</b>	<b>Operating Balance: (A - B)</b>		<b>486,940,255.54</b>	<b>2,104,500,800.67</b>	<b>0.00</b>	<b>2,104,500,800.67</b>	<b>1,617,560,545.13</b>
<b>394,367,528.30</b>	Transfer to Capital Development Fund		<b>486,940,255.54</b>				

## STATEMENT NO. 4

### UNGOGO LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Suppl ement ary Budge t 2021	Performanc e on Budget (%)
	Opening Balance 1/1/2021		11,994,320.32				-
	<b>Add: Revenue</b>						-
	Transfer from Capital Development Fund		486,940,255.54				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%
0.000	Aids & Grants		0.00	0.00	0.00	0.00	0%
0.00	<b>Total Revenue</b>		<b>498,934,575.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						-
6,075,212.11	Fixed Assets Purchased		69,866,187.72	252,665,336.00	252,665,336.00	0.00	28%
283,130,452.23	Construction / Provision		218,685,984.41	670,416,469.00	670,416,469.00	0.00	33%
137,126,340.68	Rehabilitation / Repairs	<b>7</b>	15,391,125.51	550,000,000.00	550,000,000.00	0.00	3%
0.00	Preservation of the Environment		0.00	49,000,000.00	49,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	DIV/0!
0.00	Liabilities / Equities		3,892,500.00	108,518,440.00	108,518,440.00	0.00	4%
<b>426,332,005.02</b>	<b>Sub-total</b>		<b>307,835,797.64</b>	<b>1,630,600,245.00</b>	<b>1,630,600,245.00</b>	<b>0.00</b>	<b>19%</b>
0.00	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	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>426,332,005.02</b>	<b>Total Capital Expenditure for the year</b>		<b>307,835,797.64</b>	<b>1,630,600,245.00</b>	<b>1,630,600,245.00</b>	<b>-</b>	<b>19%</b>
<b>-426,332,005.02</b>	<b>Closing Balance</b>		<b>191,098,778.22</b>	<b>-1,630,600,245.00</b>	<b>-1,630,600,245.00</b>	<b>0.00</b>	<b>-0.19</b>

**SCHEDULE OF INVESTMENTS**  
**UNGOGO LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,663,203.88</b>





# **WARAWA LOCAL GOVERNMENT COUNCIL**



# 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: \_\_\_\_\_

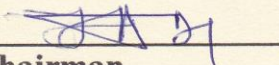
Date: 16/10/2023

### STATEMENT OF ACCOUNTING POLICY

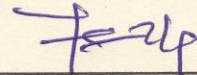
The General Purpose Financial Statement is prepared under the historical cost convention in compliance in international public sector Accounting Standards (IPSAS) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of 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: 16/10/2023

### RESPONSIBILITY FOR FINANCIAL STATEMENT

These Financial Statement have been prepared by the Local Government Treasurer in accordance with the provision 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 31<sup>st</sup> December 2021.

*Best Regards,*

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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF WARAWA LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
KANO STATE

  
Ahmad Tijjani Abdullahi CMA  
AUDITOR GENERAL

24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH

# STATEMENT NO. 1

## WARAWA LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,553,924,867.30	Local Govt Share of Statutory Allocation		932,904,869.17	1,043,427,983.12
756,553,395.70	Local Govt Share of VAT		701,246,744.82	451,564,879.04
513,939,084.00	Other Federally Allocated Revenue	1	62,930,985.43	153,933,719.62
77,750,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
130,000.00	Tax Revenue	2	5,000.00	30,000.00
82,796,895.00	Non Tax Revenue	3	55,000.00	4,590,052.50
2,660,000.00	Investment Income		-	35,500.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
352,000.00	Aids & Grants		-	-
341,000,000.00	Domestic Loans/Borrowings		125,141,761.84	86,684,384.89
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,330,106,242.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>1,822,284,361.26</b>	<b>1,740,266,519.17</b>
	<b>PAYMENTS:</b>			
1,294,329,187.00	Salaries & Wages	5	1,182,320,309.18	1,171,630,899.14
133,710,963.00	Social Benefits	6	40,909,090.80	40,909,090.80
559,360,000.00	Overhead Cost	7	335,983,844.06	444,982,921.35
190,642,664.00	Grants & Contributions		128,665,828.99	75,778,525.01
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.09
-	Transfer to other Fund		-	-
<b>2,178,042,814.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,697,730,493.43</b>	<b>1,775,819,568.39</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>124,553,867.83</b>	<b>(35,553,049.22)</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
203,456,571.00	Fixed Assets Procured		37,194,065.32	690,000.00
697,499,399.00	Construction / Provision		54,999,328.85	62,765,095.32
50,000,000.00	Rehabilitation / Repairs		41,979,235.86	193,864,303.33
53,000,000.00	Preservation of the Environment	9	-	-
53,000,000.00	Other Capital Project		-	-
133,366,178.00	Liabilities / Equities		66,554,532.16	-
<b>1,190,322,148.00</b>	<b>Total Capital Expenditure = D</b>		<b>200,727,162.19</b>	<b>257,319,398.65</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>(76,173,294.36)</b>	<b>(292,872,447.87)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		(45,251,777.93)	-271518596.4
	Increase/decrease in other Liability		35,810,474.37	
	<b>Total Movement in other cash equivalent account = G</b>		<b>(81,062,252.30)</b>	<b>(271,518,596.42)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>(81,062,252.30)</b>	<b>(271,518,596.42)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>4,888,957.94</b>	<b>(21,353,851.45)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>4,658,937.26</b>	<b>26,012,788.71</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>9,547,895.20</b>	<b>4,658,937.26</b>

## STATEMENT NO. 2

### WARAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		2,365,020.00	
Main Account		6,925,581.32	4,585,124.60
Project Account		257,293.88	46,474.85
Revenue Account			27,337.81
Others			-
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>9,547,895.20</b>	<b>4,658,937.26</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	3,663,203.88	48,914,981.81
<b>Advances</b>			
Retained Balance	<b>12</b>	-	
Stabilization		530,741,331.77	530,741,331.77
Impersonal (Others)		-	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>530,741,331.77</b>	<b>530,741,331.77</b>
<i>Balance of Liabilities Over Assets (D)</i>		73,090,026.29	
<b>Total Assets (D= A+B+C+D)</b>		<b>617,042,457.14</b>	<b>584,315,250.84</b>
<b>LIABILITIES</b>			
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		185,120,243.74	183,594,588.45
Others 1		199,833,139.04	199,833,139.04
Others 2		232,089,074.36	197,804,255.28
<b>Total Deposits (E)</b>		<b>617,042,457.14</b>	<b>581,231,982.77</b>
<i>Balance of Assets Over Liabilities (F)</i>			3,083,268.07
<b>Total Liabilities (G= D+E+F)</b>		<b>617,042,457.14</b>	<b>584,315,250.84</b>



# STATEMENT NO. 3

## WARAWA LOCAL GOVERNMENT COUNCIL

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,043,427,983.12	Local Govt Share of Statutory Allocation	1	932,904,869.17	2,553,924,867.30		2,553,924,867.30	1,621,019,998.13
451,564,879.04	Local Govt Share of VAT		701,246,744.82	756,553,395.70		756,553,395.70	55,306,650.88
153,933,719.62	Other Federally Allocated Revenue		62,930,985.43	513,939,084.00		513,939,084.00	451,008,098.57
0.00	10% State Allocation		0.00	77,750,000.00		77,750,000.00	77,750,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
30,000.00	Tax Revenue	2	5,000.00	130,000.00		130,000.00	125,000.00
4,590,052.50	Non Tax Revenue		55,000.00	82,796,895.00		82,796,895.00	82,741,895.00
35,500.00	Investment Income		0.00	2,660,000.00		2,660,000.00	2,660,000.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.00	Refund and Re- imbursement		0.00	0.00		0.00	0.00
0.00	Aids & Grants		0.00	352,000.00		352,000.00	352,000.00
86,684,384.89	Domestic Loans/Borrowings		125,141,761.84	341,000,000.00		341,000,000.00	215,858,238.16
0.00	Extraordinary Items		0.00	1,000,000.00		1,000,000.00	1,000,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>1,740,266,519.17</b>	<b>Total Revenue (A)</b>			<b>1,822,284,361.26</b>	<b>4,330,106,242.00</b>	<b>0.00</b>	<b>4,330,106,242.00</b>
	<b>LESS EXPENDITURE:</b>						
1,171,630,899.14	Salaries & Wages	3	1,182,320,309.18	1,294,329,187.00		1,294,329,187.00	112,008,877.82
40,909,090.80	Social Benefits	4	40,909,090.80	133,710,963.00		133,710,963.00	92,801,872.20
444,982,921.35	Overhead Cost	5	335,983,844.06	559,360,000.00		559,360,000.00	223,376,155.94
75,778,525.01	Grants & Contributions	6	128,665,828.99	190,642,664.00		190,642,664.00	61,976,835.01
0.0	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.09	Domestic Interest/Discount		9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,775,819,568.39</b>	<b>Total Expenditure (B)</b>		<b>1,697,730,493.43</b>	<b>2,178,042,814.00</b>	<b>-</b>	<b>2,178,042,814.00</b>	<b>480,312,320.57</b>
<b>(35,553,049.22)</b>	<b>Operating Balance: (A - B)</b>		<b>124,553,867.83</b>	<b>2,152,063,428.00</b>	<b>-</b>	<b>2,152,063,428.00</b>	<b>2,027,509,560.17</b>
<b>(35,553,049.22)</b>	Transfer to Capital Development Fund		<b>124,553,867.83</b>				

## STATEMENT NO. 4

### WARAWA LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplementary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		4,658,937.26				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		124,553,867.83				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>129,212,805.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
690,000.00	Fixed Assets Procured		37,194,065.32	203,456,571.00	203,456,571.00	0.00	18%
62,765,095.32	Construction / Provision		54,999,328.85	697,499,399.00	697,499,399.00	0.00	8%
193,864,303.33	Rehabilitation / Repairs	7	41,979,235.86	50,000,000.00	50,000,000.00	0.00	84%
0.00	Preservation of the environment		0.00	53,000,000.00	53,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	53,000,000.00	53,000,000.00	0.00	0%
0.00	Liabilities / Equities		66,554,532.16	133,366,178.00	133,366,178.00	0.00	50%
<b>257,319,398.65</b>	<b>Sub-total</b>		<b>200,727,162.19</b>	<b>1,190,322,148.00</b>	<b>1,190,322,148.00</b>	<b>0.00</b>	<b>17%</b>
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>257,319,398.65</b>	<b>Total Capital Expenditure for the year</b>		<b>200,727,162.19</b>	<b>1,190,322,148.00</b>	<b>1,190,322,148.00</b>	<b>0.00</b>	<b>17%</b>
<b>-257,319,398.65</b>	<b>Closing Balance</b>		<b>-71,514,357.10</b>	<b>-1,190,322,148.00</b>	<b>-1,190,322,148.00</b>	<b>0.00</b>	<b>-0.17</b>

**SCHEDULE OF INVESTMENTS**  
**WARAWA LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>3,663,203.88</b>



# **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 31<sup>st</sup> December, 2021.*

*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](http://www.lgaudit.kn.ng.org)  
Email: [lgauditkano@gmail.com](mailto:lgauditkano@gmail.com)

3<sup>rd</sup> Floor,  
Gidan Murtala,  
P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:  
**ALG/LGC/AA/2021**


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS  
ON THE FINANCIAL STATEMENTS OF WUDIL LOCAL GOVERNMENT COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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 31<sup>st</sup> December, 2021.

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
KANO STATE

  
Ahmad Tijjani Abdullahi CNA  
AUDITOR GENERAL

24<sup>th</sup> October, 2023  
9<sup>th</sup> Rabiul-thani 1445 AH

# STATEMENT NO. 1

## WUDIL LOCAL GOVERNMENT COUNCIL

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET YEAR 2021	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2021	PREVIOUS YEAR 2020
(=N=)	<b>RECEIPTS</b>		(=N=)	(=N=)
2,643,459,640.00	Local Govt Share of Statutory Allocation		1,124,763,133.80	1,226,926,059.12
877,171,363.00	Local Govt Share of VAT		783,407,424.08	506,998,135.85
167,324,406.00	Other Federally Allocated Revenue	1	73,766,568.38	178,653,182.06
69,000,000.00	10% State Allocation		-	-
-	Other Capital Receipts		-	-
2,000,000.00	Tax Revenue	2	860,000.00	740,000.00
34,250,000.00	Non Tax Revenue	3	4,666,996.00	3,155,461.28
29,200,000.00	Investment Income		10,028,600.00	5,621,500.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
5,000,000.00	Aids & Grants		-	5,000,000.00
228,000,000.00	Domestic Loans/Borrowings		120,639,951.25	115,718,765.04
1,500,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
<b>4,056,905,409.00</b>	<b>Total Receipts from Operating Activities (A)</b>		<b>2,118,132,673.51</b>	<b>2,042,813,103.35</b>
	<b>PAYMENTS:</b>			
1,456,897,893.00	Salaries & Wages	5	1,323,374,177.38	1,575,928,630.03
50,000,000.00	Social Benefits	6	37,605,007.17	40,909,090.80
629,700,000.00	Overhead Cost	7	205,790,716.20	234,168,942.04
131,771,736.00	Grants & Contributions		44,248,553.71	99,372,442.78
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	9,851,420.40	42,518,132.08
-	Transfer to other Fund		-	-
<b>2,268,369,629.00</b>	<b>Total Outflow from Operating Activities (B)</b>		<b>1,620,869,874.86</b>	<b>1,992,897,237.73</b>
	<b>Net Cashflow From Operating Activities C = (A-B)</b>		<b>497,262,798.65</b>	<b>49,915,865.62</b>
	<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
248,354,684.00	Fixed Assets Procured		22,700,000.00	4,994,800.00
952,862,812.00	Construction / Provision		165,950,116.67	218,908,159.16
385,000,000.00	Rehabilitation / Repairs		51,548,548.12	118,750,462.31
45,000,000.00	Preservation of the Environment	9	13,440,489.13	17,113,544.00
-	Other Capital Project		-	-
150,000,000.00	Liabilities / Equities		-	-
<b>1,781,217,496.00</b>	<b>Total Capital Expenditure = D</b>		<b>253,639,153.92</b>	<b>359,766,965.47</b>
	<b>Net Cash Flow from Investing Activities E = (C-D)</b>		<b>243,623,644.73</b>	<b>(309,851,099.85)</b>
	<b>CASH OUTFLOW FROM FINANCING ACTIVITIES</b>			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	<b>Total Expenditure from Financing Activities = F</b>		-	-
	<b>MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:</b>			
	Increase/decrease in other Cash Assets		245,345,372.54	(294,080,241.14)
	Increase/decrease in other Liability		5,891,259.54	
	<b>Total Movement in other cash equivalent account = G</b>		<b>239,454,113.00</b>	<b>(294,080,241.14)</b>
	<b>Total Expenditure from Financing Activities = F</b>		<b>239,454,113.00</b>	<b>(294,080,241.14)</b>
	<b>Net Cash Flow from all Activities G = (E-F)</b>		<b>4,169,531.73</b>	<b>(15,770,858.71)</b>
	<b>Cash &amp; Its Equivalent as at 1/1/2021 = H</b>		<b>8,167,823.68</b>	<b>23,938,682.39</b>
	<b>Cash &amp; Its Equivalent as at 31/12/2021 = (G+H)</b>		<b>12,337,355.41</b>	<b>8,167,823.68</b>

## STATEMENT NO. 2

### WUDIL LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	Notes	YEAR 2021	YEAR 2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		632.12	
Main Account		11,676,810.28	7,751,087.65
Project Account		8,363.05	8,363.05
Revenue Account		651,341.28	408,372.98
Others		208.68	
<b>Total Recurrent Assets (A)</b>	<b>10</b>	<b>12,337,355.41</b>	<b>8,167,823.68</b>
<b>Non-Current Assets</b>			
Total Investments (B)	<b>11</b>	4,778,779.24	46,252,484.46
<b>Advances</b>	<b>12</b>		
Retained Balance		278,819,077.76	309,267,893.71
Stabilization		587,255,473.45	587,255,473.45
Impersonal (Others)		8,000,000.00	-
Personal		-	-
<b>Total Non-Current Assets (C)</b>		<b>874,074,551.21</b>	<b>896,523,367.16</b>
<i>Balance of Liabilities Over Assets (D)</i>			
<b>Total Assets (D= A+B+C+D)</b>		<b>891,190,685.86</b>	<b>950,943,675.30</b>
<b>LIABILITIES</b>	<b>13</b>		
<b>Short Term Loans</b>			
Bank Overdraft			
Others			
<b>Total Liabilities (D)</b>		-	-
<b>DEPOSITS</b>			
Government		43,877,335.71	37,581,963.40
Others 1		8,017,427.48	8,421,540.25
Others 2		-	-
<b>Total Deposits (E)</b>		<b>51,894,763.19</b>	<b>46,003,503.65</b>
<i>Balance of Assets Over Liabilities (F)</i>		839,295,922.67	904,940,171.65
<b>Total Liabilities (G= D+E+F)</b>		<b>891,190,685.86</b>	<b>950,943,675.30</b>



## STATEMENT NO. 3

### WUDIL LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	<b>REVENUE:</b>						
1,226,926,059.12	Local Govt Share of Statutory Allocation	1	1,124,763,133.80	2,643,459,640.00		2,643,459,640.00	1,518,696,506.20
506,998,135.85	Local Govt Share of VAT		783,407,424.08	877,171,363.00		877,171,363.00	93,763,938.92
178,653,182.06	Other Federally Allocated Revenue		73,766,568.38	167,324,406.00		167,324,406.00	93,557,837.62
0.00	10% State Allocation		0.00	69,000,000.00		69,000,000.00	69,000,000.00
0.00	Other Capital Receipts		0.00	0.00		0.00	0.00
740,000.00	Tax Revenue	2	860,000.00	2,000,000.00		2,000,000.00	1,140,000.00
3,155,461.28	Non Tax Revenue		4,666,996.00	34,250,000.00		34,250,000.00	29,583,004.00
5,621,500.00	Investment Income		10,028,600.00	29,200,000.00		29,200,000.00	19,171,400.00
0.00	Interest Earned		0.00	0.00		0.00	0.00
0.0	Refund and Reimbursement		0.00	0.00		0.00	0.00
5,000,000.00	Aids & Grants		0.00	5,000,000.00		5,000,000.00	5,000,000.00
115,718,765.04	Domestic Loans/Borrowings		120,639,951.25	228,000,000.00		228,000,000.00	107,360,048.75
0.00	Extraordinary Items		0.00	1,500,000.00		1,500,000.00	1,500,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
<b>2,042,813,103.35</b>	<b>Total Revenue (A)</b>			<b>2,118,132,673.51</b>	<b>4,056,905,409.00</b>	-	<b>4,056,905,409.00</b>
	<b>LESS EXPENDITURE:</b>						
1,575,928,630.03	Salaries & Wages	3	1,323,374,177.38	1,456,897,893.00		1,456,897,893.00	133,523,715.62
40,909,090.80	Social Benefits	4	37,605,007.17	50,000,000.00		50,000,000.00	12,394,992.83
234,168,942.04	Overhead Cost	5	205,790,716.20	629,700,000.00		629,700,000.00	423,909,283.80
99,372,442.78	Grants & Contributions	6	44,248,553.71	131,771,736.00		131,771,736.00	87,523,182.29
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
42,518,132.08	Domestic Interest/Discount		9,851,420.40	0.00	0	0.00	-9,851,420.40
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
<b>1,992,897,237.73</b>	<b>Total Expenditure (B)</b>		<b>1,620,869,874.86</b>	<b>2,268,369,629.00</b>	<b>0.00</b>	<b>2,268,369,629.00</b>	<b>647,499,754.14</b>
<b>49,915,865.62</b>	<b>Operating Balance: (A - B)</b>		<b>497,262,798.65</b>	<b>1,788,535,780.00</b>	<b>0.00</b>	<b>1,788,535,780.00</b>	<b>1,291,272,981.35</b>
<b>49,915,865.62</b>	Transfer to Capital Development Fund		<b>497,262,798.65</b>				

## STATEMENT NO. 4

### WUDIL LOCAL GOVERNMENT COUNCIL

#### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual 2020 (=N=)		NOTES	Actual 2021	Final Budget 2021	Original Budget	Supplem entary Budget 2021	Performance on Budget (%)
	Opening Balance 1/1/2021		8,167,823.68				
	<b>Add: Revenue</b>						
	Transfer from Capital Development Fund		497,262,798.65				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%
<b>0.00</b>	<b>Total Revenue</b>		<b>505,430,622.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
	<b>Less: Capital Expenditure</b>						
4,994,800.00	Fixed Assets Procured		22,700,000.00	248,354,684.00	248,354,684.00	0.00	9%
218,908,159.16	Construction / Provision		165,950,116.67	952,862,812.00	952,862,812.00	0.00	17%
118,750,462.31	Rehabilitation / Repairs	<b>7</b>	51,548,548.12	385,000,000.00	385,000,000.00	0.00	13%
17,113,544.00	Preservation of the environment		13,440,489.13	45,000,000.00	45,000,000.00	0.00	30%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Liabilities / Equities		0.00	150,000,000.00	150,000,000.00	0.00	0%
<b>359,766,965.47</b>	<b>Sub-total</b>		<b>253,639,153.92</b>	<b>1,781,217,496.00</b>	<b>1,781,217,496.00</b>	<b>0.00</b>	<b>14%</b>
0.00	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%
<b>0.00</b>	<b>Sub-total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>359,766,965.47</b>	<b>Total Capital Expenditure for the year</b>		<b>253,639,153.92</b>	<b>1,781,217,496.00</b>	<b>1,781,217,496.00</b>	<b>-</b>	<b>14%</b>
<b>-359,766,965.47</b>	<b>Closing Balance</b>		<b>251,791,468.41</b>	<b>-1,781,217,496.00</b>	<b>-1,781,217,496.00</b>	<b>0.00</b>	<b>-0.14</b>

**SCHEDULE OF INVESTMENTS**  
**WUDIL LOCAL GOVERNMENT COUNCIL**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>S/N</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
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
	<b>TOTAL INVESTMENTS</b>	<b>4,778,779.24</b>





## KANO STATE

.....*Centre of Commerce*