



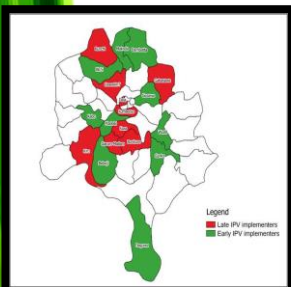
GOVERNMENT OF KANO STATE OF NIGERIA

CONSOLIDATED FINANCIAL STATEMENTS

OF THE

44 LOCAL GOVERNMENT COUNCILS

FOR THE YEAR 2023



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





His Excellency

ENGR. ABBA KABIR YUSUF

Executive Governor, Kano State



His Excellency
ALH. AMINU ABDUSSALAM
Deputy Governor, Kano State



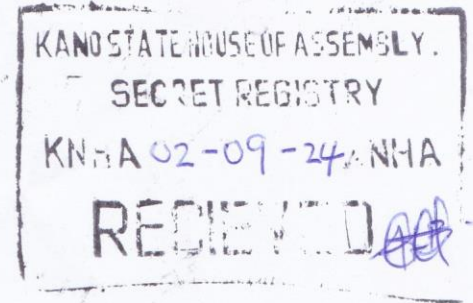
Rt. Honourable
JIBRIN ISMA'IL FALGORE
Speaker, Kano State House of Assembly



ALH. AHMAD TIJJANI ABDULLAHI
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
AUDITOR GENERAL 2019.....



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



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Gidan Murtala,
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In Case of Reply Quote Ref No:
ALG/ADM/S/R.2/VOL.VII/22

30th August, 2024
26th Safar, 1446

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

**SUBMISSION OF ANNUAL REPORTS ON THE ACCOUNTS
OF THE 44 LOCAL GOVERNMENT COUNCILS
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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 2023.

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, 2023

SN	LOCAL GOVT	STATUTORY ALLOCATION	VALUE ADDED TAX	EXCESS CRUDE OIL	CBN DISBURSEMENT	TOTAL	STATE {I.G.R}	TOTAL
		JANUARY - DECEMBER	JANUARY - DECEMBER	JANUARY - DECEMBER	JANUARY - DECEMBER	ALLOCATIONS RECEIVED	JANUARY - DECEMBER	
1	Ajingi	1,072,827,079.57	1,217,893,160.72	692,436,973.95	243,153,961.43	3,226,311,175.68	45,454,545.46	3,271,765,721.14
2	Albasu	1,098,856,873.68	1,255,813,341.66	709,773,682.37	243,153,961.43	3,307,597,859.14	45,454,545.46	3,353,052,404.60
3	Bagwai	1,001,940,976.94	1,191,162,463.75	651,207,373.21	243,153,961.43	3,087,464,775.34	45,454,545.46	3,132,919,320.80
4	Bebeji	1,086,967,442.39	1,252,749,610.75	702,969,391.97	243,153,961.43	3,285,840,406.55	45,454,545.46	3,331,294,952.01
5	Bichi	1,317,440,322.22	1,461,670,487.72	846,557,430.63	243,153,961.43	3,868,822,202.00	45,454,545.46	3,914,276,747.46
6	Bunkure	1,049,611,185.44	1,210,207,789.39	679,017,455.11	243,153,961.43	3,181,990,391.37	45,454,545.46	3,227,444,936.83
7	Dala	1,694,186,619.00	1,797,113,506.84	1,080,801,260.34	243,153,961.43	4,815,255,347.61	45,454,545.46	4,860,709,893.07
8	Danbatta	1,154,276,089.07	1,297,992,913.54	743,670,834.49	243,153,961.43	3,439,093,798.54	45,454,545.46	3,484,548,344.00
9	Dawakin Kudu	1,240,801,989.90	1,339,239,633.82	794,670,741.85	243,153,961.43	3,617,866,327.01	45,454,545.46	3,663,320,872.47
10	Dawakin Tofa	1,249,492,215.50	1,392,478,469.27	803,630,813.96	243,153,961.43	3,688,755,460.16	45,454,545.46	3,734,210,005.62
11	Doguwa	1,158,106,596.90	1,163,541,532.76	735,275,672.24	243,153,961.43	3,300,077,763.34	45,454,545.46	3,345,532,308.80
12	Fagge	1,134,578,400.06	1,276,352,650.45	731,103,039.11	243,153,961.43	3,385,188,051.05	45,454,545.46	3,430,642,596.51
13	Gabasawa	1,185,474,017.61	1,305,301,829.53	761,468,236.76	243,153,961.43	3,495,398,045.33	45,454,545.46	3,540,852,590.79
14	Garko	1,057,448,143.36	1,190,340,891.40	681,791,647.58	243,153,961.43	3,172,734,643.78	45,454,545.46	3,218,189,189.24
15	Garun Mallam	1,051,930,123.17	1,081,415,076.96	670,230,017.03	243,153,961.43	3,046,729,178.60	45,454,545.46	3,092,183,724.06
16	Gaya	1,136,895,427.80	1,281,533,054.79	732,787,352.12	243,153,961.43	3,394,369,796.14	45,454,545.46	3,439,824,341.60
17	Gezawa	1,298,255,766.12	1,473,437,676.73	836,884,455.83	243,153,961.43	3,851,731,860.11	45,454,545.46	3,897,186,405.57
18	Ghari	1,022,888,981.44	1,068,449,860.26	653,181,334.58	243,153,961.43	2,987,674,137.71	45,454,545.46	3,033,128,683.17
19	Gwale	1,560,856,128.64	1,662,825,493.47	996,684,890.97	243,153,961.43	4,463,520,474.51	45,454,545.46	4,508,975,019.97
20	Gwarzo	1,073,127,146.37	1,241,214,450.82	694,425,704.39	243,153,961.43	3,251,921,263.01	45,454,545.46	3,297,375,808.47
21	Kabo	1,034,029,477.57	1,169,808,685.54	667,255,918.32	243,153,961.43	3,114,248,042.86	45,454,545.46	3,159,702,588.32
22	K.M.C	1,506,591,633.36	1,671,031,746.41	967,364,029.78	243,153,961.43	4,388,141,370.98	45,454,545.46	4,433,595,916.44
23	Karaye	1,002,695,266.15	1,140,400,183.58	647,655,721.32	243,153,961.43	3,033,905,132.48	45,454,545.46	3,079,359,677.94
24	Kibiya	1,011,924,922.11	1,129,340,920.02	651,887,398.57	243,153,961.43	3,036,307,202.13	45,454,545.46	3,081,761,747.59
25	Kiru	1,305,504,905.77	1,432,505,853.06	837,687,416.93	243,153,961.43	3,818,852,137.19	45,454,545.46	3,864,306,682.65
26	Kumbotso	1,333,936,535.48	1,506,371,600.11	859,160,207.22	243,153,961.43	3,942,622,304.24	45,454,545.46	3,988,076,849.70
27	Kura	1,001,749,648.51	1,147,962,437.45	647,724,743.42	243,153,961.43	3,040,590,790.81	45,454,545.46	3,086,045,336.27
28	Madobi	1,002,656,454.81	1,129,073,376.29	646,748,864.21	243,153,961.43	3,021,632,656.74	45,454,545.46	3,067,087,202.20
29	Makoda	1,188,314,291.13	1,332,160,379.27	765,136,063.13	243,153,961.43	3,528,764,694.96	45,454,545.46	3,574,219,240.42
30	Minjibir	1,197,610,447.33	1,311,786,805.53	768,676,350.29	243,153,961.43	3,521,227,564.58	45,454,545.46	3,566,682,110.04
31	Nassarawa	2,070,636,725.13	2,218,298,373.63	1,321,584,068.81	243,153,961.43	5,853,673,129.00	45,454,545.46	5,899,127,674.46
32	Rano	1,037,136,215.55	1,149,946,522.84	667,418,671.66	243,153,961.43	3,097,655,371.48	45,454,545.46	3,143,109,916.94
33	Rimin - Gado	1,026,423,685.59	1,053,704,175.51	653,980,351.03	243,153,961.43	2,977,262,173.56	45,454,545.46	3,022,716,719.02
34	Rogo	1,228,655,147.83	1,344,810,699.37	788,399,311.34	243,153,961.43	3,605,019,119.96	45,454,545.46	3,650,473,665.42
35	Shanono	1,013,758,922.00	1,138,506,068.65	653,616,497.08	243,153,961.43	3,049,035,449.17	45,454,545.46	3,094,489,994.63
36	Sumaila	1,283,097,235.61	1,406,177,655.51	823,256,834.67	243,153,961.43	3,755,685,687.22	45,454,545.46	3,801,140,232.68
37	Takai	1,126,765,068.91	1,285,621,975.39	727,513,469.92	243,153,961.43	3,383,054,475.65	45,454,545.46	3,428,509,021.11
38	Tarauni	1,171,670,749.76	1,329,716,971.00	755,755,263.60	243,153,961.43	3,500,296,945.80	45,454,545.46	3,545,751,491.26
39	Tofa	922,401,923.89	1,036,998,081.82	595,238,400.21	243,153,961.43	2,797,792,367.35	45,454,545.46	2,843,246,912.81
40	Tsanyawa	1,016,980,878.33	1,178,928,848.93	658,555,399.87	243,153,961.43	3,097,619,088.56	45,454,545.46	3,143,073,634.02
41	Tudun Wada	1,253,973,540.17	1,354,281,274.02	803,119,283.77	243,153,961.43	3,654,528,059.40	45,454,545.46	3,699,982,604.86
42	Ungogo	1,466,110,360.22	1,680,814,850.03	945,776,892.13	243,153,961.43	4,335,856,063.82	45,454,545.46	4,381,310,609.28
43	Warawa	956,786,511.71	1,110,520,520.53	619,971,302.69	243,153,961.43	2,930,432,296.37	45,454,545.46	2,975,886,841.83
44	Wudil	1,125,047,749.60	1,244,060,358.51	723,316,334.36	243,153,961.43	3,335,578,403.90	45,454,545.46	3,381,032,949.36
TOTAL		51,930,419,821.70	57,663,562,257.63	33,395,367,102.82	10,698,774,302.92	153,688,123,485.19	2,000,000,000.24	155,688,123,485.43

ACCOUNTING TERMINOLOGIES AND DEFINITIONS

1. INTRODUCTION

The Local Government Council in Kano state complied and adopted the provision of the International Public Sector Accounting Standard (IPSAS) and the standardized National Chart of Account as designed and introduced by Federal Account Allocation Committee (FAAC) for adoption by all tiers of government in Nigeria

2. ACCOUNTING POLICIES

Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Local Government Council in preparing and presenting financial statements.

3. GENERAL PURPOSE FINANCIAL STATEMENT (GPFS)

The General Purpose Financial Statement (GPFS) comprise of the followings;

1. STATEMENT OF CASH FLOW STATEMENT
(Statement No. 1); Statement which recognizes all cash receipts, cash payments and bank balances
2. STATEMENT OF ASSETS AND LIABILITIES
(Statement No. 2); Statement of the financial position of the Local Government Council
3. STATEMENT OF CONSOLIDATED REVENUE FUNDS
(Statement No. 3); Statement of Recurrent financial performance of the Local Government Council
4. STATEMENT OF CAPITAL DEVELOPMENT FUND
(Statement No. 4); Statement of Capital performance or capital expenditure of the Local Government Council

4. NOTES TO THE ACCOUNT:

These provide additional information, disclosures to explain the General Purpose Financial Statement (GPFS)

+ STATUTORY ALLOCATIONS

This represents allocations received by the Local Government Council from the Federation Account in line with the provisions of the constitutions of the Federal Republic of Nigeria. These include Local Government Statutory allocations, VAT and other statutory allocations.

The Statutory Allocations received during the year included the sum of =N=243,153,961.43 that was shared/allocated to each of the 44 LGC of the State in the month of April, 2023 and September, 2023 as reflected in the State & Local Government Joint Account Bank Statements.

+ TAX REVENUE

This represent Local Government locally generated revenue derived from the Tenement Rates, Penalty on Tenement Rates, Arrears on Tenement Rates, sale of physical assets and other tax revenue like Stamp Duties and Development Levies etc.

+ NON-TAX REVENUE

These are Local Government locally generated revenue that includes all kinds of Licenses, Fees, Fines, all income arising from sales or services/charges, rent on Local Government land and buildings and pre-payments of advances & loans.

✚ **INVESTMENT INCOME**

Local Government other locally generated revenues are revenues drives from Investment income, Interest earned, Refund and re-imburement, Aids and grants, Domestic loans/borrowings receipt, other extraordinary items, Pre-payment/arrears of revenue.

✚ **SALARIES, WAGES AND ALLOWANCES**

These consist of salaries, wages and allowances paid to political office holders, staff and non-staff of the Local Government as well as Primary School Teachers Salaries.

✚ **SOCIAL BENEFITS/CONTRIBUTIONS**

This represents contributory pensions, bereaved and gratuity benefits to Local Government and Primary education teachers.

✚ **OVERHEAD COST**

This represents total overhead cost incurred during the year by Local Government which includes; Travel &Transport, Utility Charges, Material & Supplies, Maintenance Services, Training, Other Services, Consultancy & Professional Services, Fuel & Lubricants, Financial Charges, Miscellaneous Expenses, Staff Loans & Advances.

✚ **OTHER RECCURENT EXPENDITURE**

These represent other expenditure such as Local Government Grants, Contributions to communities/NGOs/FBOs/CBOs e.t.c, Subsidy to Government owned Companies & Parastatals, Domestic Interest/Discount-Short Term Borrowings and Transfer to Capital Development Fund.

✚ **CAPITAL EXPENDITURE**

These are expenditure incurred by the Local Government on the Procurement of Fixed Assets, Construction/Provision of Fixed Assets, Rehabilitation/Repairs of Fixed Assets, Preservation of the Environment, Acquisition of Non-Tangible Assets and Payment of Liabilities & Equities.

✚ **TOTAL RECURRENT ASSETS**

These represents all closing balances from cash and bank accounts held during the end of the financial year under review.

✚ **TOTAL INVESTMENT (NON-CURRENT ASSETS)**

This represents value of stocks held by the Local Government Council in various companies and other business enterprises.

✚ **ADVANCES (PERSONAL & IMPERSONAL)**

These represents advances payments for personal uses or impersonal advances which the Local Government Council usually advanced to staff to carry out jobs and other transactions on its behalf which were expected to be retire at the completion of purpose for which the advances were granted or at the end of the financial year.

✚ **SHORT TERM LOANS & DEPOSIT**

This represents loans owed to various banks while Deposits consist of deductions made by the Local Government Council on behalf of other government agencies as well as other bodies and individuals from payments made to third parties which are held in trust by the Local Government Council

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2.	Summary of All Disbursement made to 44 Local Governments for the Year
3.	Table of Content
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5.	Responsibility Statement for Financial statements
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10.	Statement No. 3: Statement of Consolidated Revenue Fund
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AJINGI LOCAL GOVERNMENT COUNCIL



AJINGI LOCAL GOVERNMENT KANO STATE

P.M.B 3021,
KANO-NIGERIA

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

ADDRESS:
Ajingi Local Govt. Secretariat

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 CARETAKER COMMITTEE
AJINGI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
AJINGI LOCAL GOVT. COUNCIL
KANO STATE



AJINGI LOCAL GOVERNMENT KANO STATE

P.M.B 3021,
KANO-NIGERIA

In case of reply please Quote Reference

ADDRESS:
Ajingi Local Govt. Secretariat

No.....

Date:.....

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
AJINGI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
AJINGI LOCAL GOVT. COUNCIL
KANO STATE



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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF AJINGI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Ajingi Local Government Council as at 31st December, 2023.

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


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**30th August, 2024
Safar, 1446 AH**

STATEMENT NO. 1
AJINGI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,259,589,388.81	Local Govt Share of Statutory Allocation		1,072,827,079.58	1,272,172,754.37
814,008,004.11	Local Govt Share of VAT		1,217,893,160.72	907,955,825.31
716,272,727.00	Other Federally Allocated Revenue	1	692,436,973.95	186,130,002.46
75,395,560.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
1,000,000.00	Tax Revenue	2	101,000.00	-
102,172,815.00	Non Tax Revenue	3	935,610.00	2,712,796.44
5,750,000.00	Investment Income		818,740.00	1,471,142.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
25,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	16,111,268.99
3,500,000.00	Extraordinary Items		-	300,000.00
-	Prepayments/Arrears of Revenue		-	-
4,002,688,494.92	Total Receipts from Operating Activities (A)		3,273,621,071.14	2,412,762,880.47
	PAYMENTS:			
1,163,244,460.32	Salaries & Wages	5	1,184,796,320.95	1,036,183,159.11
58,272,727.00	Social Benefits	6	110,066,253.57	48,666,363.01
695,511,720.00	Overhead Cost	7	188,866,499.13	373,239,934.49
83,900,000.00	Grants & Contributions		80,057,888.82	75,145,277.75
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,000,928,907.32	Total Outflow from Operating Activities (B)		1,711,653,729.98	1,533,234,734.36
	Net Cashflow From Operating Activities C = (A-B)		1,561,967,341.16	879,528,146.11
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
396,475,740.48	Fixed Assets Purchased		76,119,057.29	128,262,679.14
864,000,000.00	Construction / Provision		123,480,616.30	265,803,098.42
164,000,000.00	Rehabilitation / Repairs		12,668,349.42	40,114,219.19
184,000,000.00	Preservation of the Environment	9	125,247,030.60	1,971,786.83
-	Other Capital Project		-	-
352,103,542.10	Liabilities / Equities		316,921,893.63	98,545,081.81
1,960,579,282.58	Total Capital Expenditure = D		654,436,947.24	534,696,865.39
	Net Cash Flow from Investing Activities E = (C-D)		907,530,393.92	344,831,280.72
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		784,398,477.30	291,495,747.34
	Increase/decrease in other Liability		(5,471,636.60)	11,598,673.02
	Total Movement in other cash equivelent account = G		789,870,113.90	279,897,074.32
	Total Expenditure from Financing Activities = F		789,870,113.90	279,897,074.32
	Net Cash Flow from all Activities G = (E-F)		117,660,280.02	64,934,206.40
	Cash & Its Equivalent as at 1/1/2023 = H		66,356,150.08	1,421,943.68
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		184,016,430.10	66,356,150.08

STATEMENT NO. 2

AJINGI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			-
Main Account		183,673,503.81	42,822,102.92
Project Account		-	-
Revenue Account		342,839.44	23,531,570.41
Others		86.85	2,476.75
Total Recurrent Assets (A)	10	184,016,430.10	66,356,150.08
Non-Current Assets			
Total Investments (B)	11	3,163,373.44	3,163,373.44
Advances	12		
Retained Balance		3,719,993,610.04	3,053,255,412.76
Stabilization		630,433,770.01	630,433,770.01
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		4,350,427,380.05	3,683,689,182.77
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		4,537,607,183.59	3,753,208,706.29
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		198,381,875.03	195,006,875.03
Others 1		-	8,846,636.60
Others 2		-	-
Total Deposits (E)		198,381,875.03	203,853,511.63
<i>Balance of Assets Over Liabilities (F)</i>		4,339,225,308.56	3,549,355,194.66
Total Liabilities (G= D+E+F)		4,537,607,183.59	3,753,208,706.29

STATEMENT NO. 3

AJINGI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplem entary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,272,172,754.37	Local Govt Share of Statutory Allocation		1,072,827,079.58	2,259,589,388.81		2,259,589,388.81	1,186,762,309.23
907,955,825.31	Local Govt Share of VAT		1,217,893,160.72	814,008,004.11		814,008,004.11	-403,885,156.61
186,130,002.46	Other Federally Allocated Revenue	<u>1</u>	692,436,973.95	716,272,727.00		716,272,727.00	23,835,753.05
25,909,090.90	10% State Allocation		45,454,545.46	75,395,560.00		75,395,560.00	29,941,014.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
-	Tax Revenue		101,000.00	1,000,000.00		1,000,000.00	899,000.00
2,712,796.44	Non Tax Revenue		935,610.00	102,172,815.00		102,172,815.00	101,237,205.00
1,471,142.00	Investment Income		818,740.00	5,750,000.00		5,750,000.00	4,931,260.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	<u>2</u>	-	-		-	0.00
-	Aids & Grants		-	25,000,000.00		25,000,000.00	25,000,000.00
16,111,268.99	Domestic Loans/Borrowings		-	-		-	0.00
300,000.00	Extraordinary Items		-	3,500,000.00		3,500,000.00	3,500,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,412,762,880.47	Total Revenue (A)		3,273,621,071.14	4,002,688,494.92	-	4,002,688,494.92	729,067,423.78
	LESS EXPENDITURE:						
1,036,183,159.11	Salaries & Wages	<u>3</u>	1,184,796,320.95	1,163,244,460.32		1,163,244,460.32	-21,551,860.63
48,666,363.01	Social Benefits	<u>4</u>	110,066,253.57	58,272,727.00		58,272,727.00	-51,793,526.57
373,239,934.49	Overhead Cost	<u>5</u>	188,866,499.13	695,511,720.00		695,511,720.00	506,645,220.87
75,145,277.75	Grants & Contributions		80,057,888.82	83,900,000.00		83,900,000.00	3,842,111.18
-	Subsidies General		-	-	<u>0</u>	<u>0</u>	0.00
-	Domestic Interest/Discount	<u>6</u>	147,866,767.51	-	<u>0</u>	<u>0</u>	-147,866,767.51
-	Transfer to other Fund		-	-	<u>0</u>	<u>0</u>	0.00
1,533,234,734.36	Total Expenditure (B)		1,711,653,729.98	2,000,928,907.32	-	2,000,928,907.32	289,275,177.34
879,528,146.11	Operating Balance: (A - B)		1,561,967,341.16	2,001,759,587.60	-	2,001,759,587.60	439,792,246.44
879,528,146.11	Transfer to Capital Development Fund		1,561,967,341.16				

STATEMENT NO. 4

AJINGI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementary Budget 2023	Performance on Budget (%)
1,421,943.68	Opening Balance 1/1/2023	66,356,150.08				-
	Add: Revenue					-
879,528,146.11	Transfer from Capital Development Fund	1,561,967,341.16				0%
0	Infrastructural Development Loan	0	-	0	0	0%
0	Commercial Agriculture Credit Scheme	0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan	0	-	0	0	0%
0	Aids & Grants	0	-	0	0	0%
880,950,089.79	Total Revenue	1,628,323,491.24	-	-	-	0%
	Less: Capital Expenditure					-
128,262,679.14	Fixed Assets Purchased	76,119,057.29	396,475,740.48	396,475,740.48		19%
265,803,098.42	Construction / Provision	123,480,616.30	864,000,000.00	864,000,000.00		14%
40,114,219.19	Rehabilitation / Repairs	12,668,349.42	164,000,000.00	164,000,000.00		8%
1,971,786.83	Preservation of the Environment	125,247,030.60	184,000,000.00	184,000,000.00		68%
-	Other Capital Project	-	-	-		#DIV/0!
98,545,081.81	Liabilities / Equities	316,921,893.63	352,103,542.10	352,103,542.10		90%
534,696,865.39	Sub-total	654,436,947.24	1,960,579,282.58	1,960,579,282.58	-	33%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
534,696,865.39	Total Capital Expenditure for the year	654,436,947.24	1,960,579,282.58	1,960,579,282.58	-	33%
346,253,224.40	Closing Balance	973,886,544.00	-1,960,579,282.58	-1,960,579,282.58	0.00	-0.33

SCHEDULE OF INVESTMENTS
AJINGI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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



ALBASU LOCAL GOVERNMENT COUNCIL



ALBASU LOCAL GOVERNMENT KANO STATE

In case of reply please quote

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

Ref. No..... Date:.....

5TH August, 2024

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

**CHAIRMAN CARE-TAKER COMMITTEE
ALBASU LOCAL GOVT COUNCIL,
KANO STATE.**

**TREASURER
ALBASU LOCAL GOVT COUNCIL,
KANO STATE.**



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.....

Date:.....
5TH August, 2024

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with 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).

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, 2023.

Best Regard,

**CHAIRMAN CARE-TAKER COMMITTEE
ALBASU LOCAL GOVT COUNCIL,
KANO STATE.**

**TREASURER
ALBASU LOCAL GOVT COUNCIL,
KANO STATE.**



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF ALBASU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Albasu Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

30th August, 2024
Safar, 1446 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1

ALBASU LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023 (=N=)	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023 (=N=)	PREVIOUS YEAR 2022 (=N=)
	RECEIPTS			
2,878,151,009.39	Local Govt Share of Statutory Allocation		1,098,856,873.68	1,303,039,233.69
1,398,726,737.77	Local Govt Share of VAT		1,255,813,341.66	935,502,831.72
239,376,612.67	Other Federally Allocated Revenue	1	709,773,682.37	190,916,347.87
80,000,000.00	10% State Allocation		45,454,545.44	25,909,090.90
170,869,167.33	Other Capital Receipts		243,153,961.43	-
900,000.00	Tax Revenue	2	1,337,195.04	8,000,000.00
45,930,000.00	Non Tax Revenue	3	2,160,440.00	4,111,418.41
4,950,000.00	Investment Income		374,100.00	84,600.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
35,000,000.00	Aids & Grants		17,000.00	-
-	Domestic Loans/Borrowings		-	24,459,293.72
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,854,903,527.16	Total Receipts from Operating Activities (A)		3,356,941,139.62	2,492,022,816.31
	PAYMENTS:			
1,435,711,594.50	Salaries & Wages	5	1,393,856,790.99	1,244,523,371.72
70,913,050.00	Social Benefits	6	190,054,518.85	49,236,363.47
786,805,366.00	Overhead Cost	7	309,958,200.74	307,035,125.93
106,705,366.00	Grants & Contributions		83,281,732.35	108,678,603.40
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,400,135,376.50	Total Outflow from Operating Activities (B)		2,125,018,010.44	1,709,473,464.52
	Net Cashflow From Operating Activities C = (A-B)		1,231,923,129.18	782,549,351.79
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
472,500,000.00	Fixed Assets Purchased		128,722,842.57	113,587,656.31
1,153,545,790.00	Construction / Provision		88,888,585.02	217,095,310.44
315,000,000.00	Rehabilitation / Repairs		23,980,463.74	105,289,563.31
125,000,000.00	Preservation of the Environment	9	10,000,000.00	20,864,815.95
-	Other Capital Project		-	-
161,218,489.90	Liabilities / Equities		100,963,044.71	6,853,661.53
2,227,264,279.90	Total Capital Expenditure = D		352,554,936.04	463,691,007.54
	Net Cash Flow from Investing Activities E = (C-D)		879,368,193.14	318,858,344.25
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		751,288,738.77	273,716,712.83
	Increase/decrease in other Liability		-	8,658,847.47
	Total Movement in other cash equivalent account = G		751,288,738.77	265,057,865.36
	Total Expenditure from Financing Activities = F		751,288,738.77	265,057,865.36
	Net Cash Flow from all Activities G = (E-F)		128,079,454.37	53,800,478.89
	Cash & Its Equivalent as at 1/1/2023 = H		69,961,157.28	16,160,678.39
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		198,040,611.65	69,961,157.28

STATEMENT NO. 2

ALBASU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			-
Main Account		198,027,920.37	46,920,802.98
Project Account			-
Revenue Account		12,691.28	23,016,675.35
Others			23,678.95
Total Recurrent Assets (A)	10	198,040,611.65	69,961,157.28
Non-Current Assets			
Total Investments (B)	11	3,663,526.80	3,663,526.80
Advances	12		
Retained Balance		3,085,968,047.13	2,462,758,762.73
Stabilization		613,095,228.53	613,095,228.53
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		3,699,063,275.66	3,075,853,991.26
<i>Balance of Liabilities Over Assets (D)</i>			
Total Assets (D= A+B+C+D)		3,900,767,414.11	3,149,478,675.34
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		42,668,180.48	42,668,180.48
Others 1		77,642,882.55	77,642,882.55
Others 2		-	-
Total Deposits (E)		120,311,063.03	120,311,063.03
<i>Balance of Assets Over Liabilities (F)</i>		3,780,456,351.08	3,029,167,612.31
Total Liabilities (G= D+E+F)		3,900,767,414.11	3,149,478,675.34

STATEMENT NO. 3

ALBASU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,303,039,233.69	Local Govt Share of Statutory Allocation	1	1,098,856,873.68	2,878,151,009.39		2,878,151,009.39	1,779,294,135.71
935,502,831.72	Local Govt Share of VAT		1,255,813,341.66	1,398,726,737.77		1,398,726,737.77	142,913,396.11
190,916,347.87	Other Federally Allocated Revenue		709,773,682.37	239,376,612.67		239,376,612.67	-470,397,069.70
25,909,090.90	10% State Allocation		45,454,545.44	80,000,000.00		80,000,000.00	34,545,454.56
0.00	Other Capital Receipts		243,153,961.43	170,869,167.33		170,869,167.33	-72,284,794.10
8,000,000.00	Tax Revenue	2	1,337,195.04	900,000.00		900,000.00	-437,195.04
4,111,418.41	Non Tax Revenue		2,160,440.00	45,930,000.00		45,930,000.00	43,769,560.00
84,600.00	Investment Income		374,100.00	4,950,000.00		4,950,000.00	4,575,900.00
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		17,000.00	35,000,000.00		35,000,000.00	34,983,000.00
24,459,293.72	Domestic Loans/Borrowings		0.00	0.00		0.00	0.00
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
2,492,022,816.31	Total Revenue (A)			3,356,941,139.62	4,854,903,527.16	-	4,854,903,527.16
	LESS EXPENDITURE:						
1,244,523,371.72	Salaries & Wages	3	1,393,856,790.99	1,435,711,594.50		1,435,711,594.50	41,854,803.51
49,236,363.47	Social Benefits	4	190,054,518.85	70,913,050.00		70,913,050.00	-119,141,468.85
307,035,125.93	Overhead Cost	5	309,958,200.74	786,805,366.00		786,805,366.00	476,847,165.26
108,678,603.40	Grants & Contributions	6	83,281,732.35	106,705,366.00		106,705,366.00	23,423,633.65
0.00	Subsidies General		0.00	0.00	0	0.00	0.00
0.00	Domestic Interest/Discount		147,866,767.51	0.00	0	0.00	-147,866,767.51
0.00	Transfer to other Fund		0.00	0.00	0	0.00	0.00
1,709,473,464.52	Total Expenditure (B)		2,125,018,010.44	2,400,135,376.50	-	2,400,135,376.50	275,117,366.06
782,549,351.79	Operating Balance: (A - B)		1,231,923,129.18	2,454,768,150.66	-	2,454,768,150.66	1,222,845,021.48
782,549,351.79	Transfer to Capital Development Fund		1,231,923,129.18				

STATEMENT NO. 4

ALBASU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementary Budget 2023	Performance on Budget (%)
16,160,678.39	Opening Balance 1/1/2023		69,961,157.28				-
	Add: Revenue						
782,549,351.79	Transfer from Capital Development Fund		1,231,923,129.18				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%
798,710,030.18	Total Revenue		1,301,884,286.46	0.00	0.00	0.00	0%
	Less: Capital Expenditure						
113,587,656.31	Fixed Assets Purchased		128,722,842.57	472,500,000.00	472,500,000.00	0.00	27%
217,095,310.44	Construction / Provision		88,888,585.02	1,153,545,790.00	1,153,545,790.00	0.00	8%
105,289,563.31	Rehabilitation / Repairs	7	23,980,463.74	315,000,000.00	315,000,000.00	0.00	8%
20,864,815.95	Preservation of the Environment		10,000,000.00	125,000,000.00	125,000,000.00	0.00	8%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
6,853,661.53	Liabilities / Equities		100,963,044.71	161,218,489.90	161,218,489.90	0.00	63%
463,691,007.54	Sub-total		352,554,936.04	2,227,264,279.90	2,227,264,279.90	0.00	16%
	Capital Expenditure from Aids & Grants		0.00	0.00	0.00	0.00	0%
0.00	Repayment of Borrowings/Sure- P		0.00	0.00	0.00	0.00	0%
0.00	Sub-total		0.00	0.00	0.00	0.00	0%
463,691,007.54	Total Capital Expenditure for the year		352,554,936.04	2,227,264,279.90	2,227,264,279.90		16%
335,019,022.64	Closing Balance		949,329,350.42	-2,227,264,279.90	-2,227,264,279.90	0.00	-0.16

SCHEDULE OF INVESTMENTS
ALBASU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

BAGWAI LOCAL GOVERNMENT COUNCIL



BAGWAI LOCAL GOVERNMENT

In case of reply, please quote
BGLG/TREA/FIN/V.11/XX
Ref No:.....

P.M.B. 3021
KANO STATE

19th Aug, 2024
Date.....

Our Ref:.....

Your Ref:.....

Dept:.....

STATEMENT OF ACCOUNTING POLICY

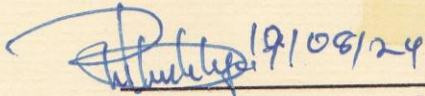
The general Purpose Financial Statement is prepared under the historical cost convention in compliance to International Public Sector Accounting Standards (IPSAS) and the other applicable standards as may be defined by the Fiscal Responsibility Commission (FRC) and the Financial Reporting Council of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


In addition, the GPFS 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 Requirement.

Best Regard,

Signature:

Signature:


Chairman Caretaker Committee
Bagwai Local Government
Kano State


Treasurer
Bagwai Local Government
Kano State



BAGWAI LOCAL GOVERNMENT

In case of reply, please quote
BGLG/TREA/FIN/V.II/XX
Ref No:.....

P.M.B. 3021
KANO STATE

19th Aug, 2024
Date.....

Our Ref:.....

Your Ref:.....

Dept:.....

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) 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 31st December, 2023.


Best Regard,

Signature:


19/08/24

IMCC Chairman
Bagwai Local Government
Kano State

Signature:



Treasurer
Bagwai Local Government
Kano State



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF BAGWAI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Bagwai Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
BAGWAI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,230,190,091.00	Local Govt Share of Statutory Allocation		1,001,940,976.94	1,188,115,062.18
986,364,787.00	Local Govt Share of VAT		1,191,162,463.75	888,537,387.36
934,957,300.00	Other Federally Allocated Revenue	1	651,207,373.21	175,918,333.93
60,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
5,975,935.00	Other Capital Receipts		243,153,961.43	-
1,800,000.00	Tax Revenue	2	1,311,195.01	-
123,103,204.00	Non Tax Revenue	3	635,712.49	5,098,238.97
10,085,000.00	Investment Income		197,800.00	1,076,100.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
43,700,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	20,505,140.38
1,000,000.00	Extraordinary Items		-	200,000.00
-	Prepayments/Arrears of Revenue		-	-
5,397,176,317.00	Total Receipts from Operating Activities (A)		3,135,064,028.29	2,305,359,353.72
	PAYMENTS:			
1,529,806,590.00	Salaries & Wages	5	1,165,478,066.47	1,080,022,830.96
81,205,943.00	Social Benefits	6	176,700,118.23	44,775,624.39
942,068,638.00	Overhead Cost	7	428,514,319.27	496,213,383.14
164,000,000.00	Grants & Contributions		116,817,255.92	119,645,491.71
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,717,081,171.00	Total Outflow from Operating Activities (B)		2,035,376,527.40	1,740,657,330.20
	Net Cashflow From Operating Activities C = (A-B)		1,099,687,500.89	564,702,023.52
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
517,407,420.00	Fixed Assets Purchased		109,432,197.29	161,650,111.60
1,380,205,352.00	Construction / Provision		71,650,620.66	200,272,326.60
568,893,596.00	Rehabilitation / Repairs		23,074,318.17	62,739,830.29
30,000,000.00	Preservation of the Environment	9	-	-
4,500,000.00	Other Capital Project		-	-
194,500,000.00	Liabilities / Equities		120,850,060.89	10,920,740.00
2,695,506,368.00	Total Capital Expenditure = D		325,007,197.01	435,583,008.49
	Net Cash Flow from Investing Activities E = (C-D)		774,680,303.88	129,119,015.03
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		662,605,430.48	102,463,590.16
	Increase/decrease in other Liability		2,286,262.45	16,512,222.24
	Total Movement in other cash equivelent account = G		660,319,168.03	85,951,367.92
	Total Expenditure from Financing Activities = F		660,319,168.03	85,951,367.92
	Net Cash Flow from all Activities G = (E-F)		114,361,135.85	43,167,647.11
	Cash & Its Equivalent as at 1/1/2023 = H		64,271,411.46	21,103,764.35
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		178,632,547.31	64,271,411.46

STATEMENT NO. 2

BAGWAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			
Main Account		178,618,972.48	41,537,041.39
Project Account			
Revenue Account		12,244.50	22,732,477.41
Others		1,330.33	1,892.66
Total Recurrent Assets (A)	10	178,632,547.31	64,271,411.46
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		1,642,025,291.30	1,093,780,996.67
Stabilization		566,378,920.99	566,378,920.99
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		2,208,404,212.29	1,660,159,917.66
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		2,390,698,591.34	1,728,093,160.86
LIABILITIES	13		
Short Term Loans			
Bank Overdraft		0.00	0.00
Others		0.00	0.00
Total Liabilities (D)		0.00	0.00
DEPOSITS			
Government		107,678,749.29	105,392,486.84
Others 1		47,216,788.75	47,216,788.75
Others 2		-	-
Total Deposits (E)		154,895,538.04	152,609,275.59
<i>Balance of Assets Over Liabilities (F)</i>		2,235,803,053.30	1,575,483,885.27
Total Liabilities (G= D+E+F)		2,390,698,591.34	1,728,093,160.86

STATEMENT NO. 3

BAGWAI LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,188,115,062.18	Local Govt Share of Statutory Allocation		1,001,940,976.94	3,230,190,091.00		3,230,190,091.00	2,228,249,114.06
888,537,387.36	Local Govt Share of VAT		1,191,162,463.75	986,364,787.00		986,364,787.00	-204,797,676.75
175,918,333.93	Other Federally Allocated Revenue	1	651,207,373.21	934,957,300.00		934,957,300.00	283,749,926.79
25,909,090.90	10% State Allocation		45,454,545.46	60,000,000.00		60,000,000.00	14,545,454.54
0.00	Other Capital Receipts		243,153,961.43	5,975,935.00		5,975,935.00	-237,178,026.43
0.00	Tax Revenue		1,311,195.01	1,800,000.00		1,800,000.00	488,804.99
5,098,238.97	Non Tax Revenue		635,712.49	123,103,204.00		123,103,204.00	122,467,491.51
1,076,100.00	Investment Income		197,800.00	10,085,000.00		10,085,000.00	9,887,200.00
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		0.00	43,700,000.00		43,700,000.00	43,700,000.00
20,505,140.38	Domestic Loans/Borrowings		0.00	0.00		-0.00	0.00
200,000.00	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
2,305,359,353.72	Total Revenue (A)		3,135,064,028.29	5,397,176,317.00	-	5,397,176,317.00	2,262,112,288.71
	LESS EXPENDITURE:						
1,080,022,830.96	Salaries & Wages	3	1,165,478,066.47	1,529,806,590.00		1,529,806,590.00	364,328,523.53
44,775,624.39	Social Benefits	4	176,700,118.23	81,205,943.00		81,205,943.00	-95,494,175.23
496,213,383.14	Overhead Cost	5	428,514,319.27	942,068,638.00		942,068,638.00	513,554,318.73
119,645,491.71	Grants & Contributions		116,817,255.92	164,000,000.00		164,000,000.00	47,182,744.08
0.00	Subsidies General		0.00	-0.00	0	0.00	0.00
0.00	Domestic Interest/Discount	6	147,866,767.51	-0.00	0	0.00	-147,866,767.51
0.00	Transfer to other Fund		-	-0.00	0	0.00	0.00
1,740,657,330.20	Total Expenditure (B)		2,035,376,527.40	2,717,081,171.00	-	2,717,081,171.00	681,704,643.60
564,702,023.52	Operating Balance: (A - B)		1,099,687,500.89	2,680,095,146.00	-	2,680,095,146.00	1,580,407,645.11
564,702,023.52	Transfer to Capital Development Fund		1,099,687,500.89				

STATEMENT NO. 4

BAGWAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementa ry Budget 2023	Performance on Budget (%)
21,103,764.35	Opening Balance 1/1/2023		64,271,411.46				-
	Add: Revenue						-
564,702,023.52	Transfer from Capital Development Fund		1,099,687,500.89				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%
585,805,787.87	Total Revenue		1,163,958,912.35	0.00	0.00	0.00	0%
	Less: Capital Expenditure						-
161,650,111.60	Fixed Assets Procured	7	109,432,197.29	517,407,420.00	517,407,420.00	0.00	21%
200,272,326.60	Construction/Provision		71,650,620.66	1,380,205,352.00	1,380,205,352.00	0.00	5%
62,739,830.29	Rehabilitation/Repairs		23,074,318.17	568,893,596.00	568,893,596.00	0.00	4%
-	Preservation of the Environment		0.00	30,000,000.00	30,000,000.00	0.00	0%
-	Other Capital Project		0.00	4,500,000.00	4,500,000.00	0.00	0%
10,920,740.00	Liabilities / Equities		120,850,060.89	194,500,000.00	194,500,000.00	0.00	62%
435,583,008.49	Sub-total			325,007,197.01	2,695,506,368.00	2,695,506,368.00	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%
0.00	Sub-total		0.0	0.00	0.00	0.00	0%
435,583,008.49	Total Capital Expenditure for the year		325,007,197.01	2,695,506,368.00	2,695,506,368.00		12%
150,222,779.38	Closing Balance		838,951,715.34	-2,695,506,368.00	-2,695,506,368.00	0.00	-0.120000

SCHEDULE OF INVESTMENTS
BAGWAI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

BEBEJI LOCAL GOVERNMENT COUNCIL



BEBEJI LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B. 3021
KANO - NIGERIA

In case of Reply Please Quote Reference

No.....

12/08/2024

Date: _____

The Auditor General,
Kano State Local Government Audit,
Kano

STATEMENT OF ACCOUNTING POLICY

This 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 Local Government as at the year ended 31st December, 2023.

Best Regard,

SIGNATURE

SIGNATURE

CHAIRMAN CARETAKER COMMITTEE
BEBEJI LOCAL GOVERNMENT
KANO STATE

TREASURER
BEBEJI LOCAL GOVERNMENT
KANO STATE



BEBEJI LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B. 3021
KANO - NIGERIA

In case of Reply Please Quote Reference

No.....

Date: _____

The Auditor General,
Kano State Local Government Audit,
Kano.

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, 2023.

Best Regard,

SIGNATURE

CHAIRMAN CARETAKER COMMITTEE
BEBEJI LOCAL GOVERNMENT
KANO STATE

SIGNATURE

TREASURER
BEBEJI LOCAL GOVERNMENT
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF BEBEJI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Bebeji Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

BEBEJI LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,396,747,387.83	Local Govt Share of Statutory Allocation		1,086,967,442.39	1,288,940,586.44
1,176,005,096.67	Local Govt Share of VAT		1,252,749,610.75	933,277,193.21
318,588,381.95	Other Federally Allocated Revenue	1	702,969,391.97	189,255,948.97
30,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
7,250,000.00	Tax Revenue	2	2,900,000.00	1,187,000.00
86,414,000.00	Non Tax Revenue	3	4,607,000.00	10,020,762.31
1,700,000.00	Investment Income		2,646,000.00	649,000.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
15,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	16,111,268.99
100,000.00	Extraordinary Items		45,454,545.40	-
250,000.00	Prepayments/Arrears of Revenue		-	-
5,032,054,866.45	Total Receipts from Operating Activities (A)		3,386,902,497.40	2,465,350,850.82
	PAYMENTS:			
1,337,184,281.50	Salaries & Wages	5	1,252,644,416.09	1,116,367,555.65
86,846,400.00	Social Benefits	6	83,745,614.60	32,045,454.47
847,139,120.00	Overhead Cost	7	477,695,205.24	469,293,542.07
196,500,000.00	Grants & Contributions		115,328,255.04	113,590,913.11
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,467,669,801.50	Total Outflow from Operating Activities (B)		2,077,280,258.48	1,731,297,465.30
	Net Cashflow From Operating Activities C = (A-B)		1,309,622,238.92	734,053,385.52
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
284,000,000.00	Fixed Assets Purchased		77,260,646.65	142,220,018.80
1,132,395,559.97	Construction / Provision		119,010,629.07	148,014,292.85
613,478,904.00	Rehabilitation / Repairs		-	-
85,443,389.20	Preservation of the Environment	9	-	-
2,000,000.00	Other Capital Project		-	-
343,197,512.00	Liabilities / Equities		1,260,000.00	11,118,000.00
2,460,515,365.17	Total Capital Expenditure = D		197,531,275.72	301,352,311.65
	Net Cash Flow from Investing Activities E = (C-D)		1,112,090,963.20	432,701,073.87
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		954,059,141.22	403,666,358.51
	Increase/decrease in other Liability		-	(11,673,955.24)
	Total Movement in other cash equivalent account = G		954,059,141.22	415,340,313.75
	Total Expenditure from Financing Activities = F		954,059,141.22	415,340,313.75
	Net Cash Flow from all Activities G = (E-F)		158,031,821.98	17,360,760.12
	Cash & Its Equivalent as at 1/1/2023 = H		18,448,962.13	1,088,202.01
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		176,480,784.11	18,448,962.13

STATEMENT NO. 2

BEBEJI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			-
Main Account		175,997,423.74	14,578,293.07
Project Account			-
Revenue Account		454,360.24	3,862,118.65
Others		29,000.13	8,550.41
Total Recurrent Assets (A)	10	176,480,784.11	18,448,962.13
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,526.80	3,663,526.80
Advances	12		
Retained Balance		3,769,031,464.42	2,973,004,145.18
Stabilization		607,953,303.57	607,953,303.57
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		4,376,984,767.99	3,580,957,448.75
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		4,557,129,078.90	3,603,069,937.68
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		9,428,029.34	9,428,029.34
Others 1		8,213,093.47	8,213,093.47
Others 2		-	0.00
Total Deposits (E)		17,641,122.81	17,641,122.81
<i>Balance of Assets Over Liabilities (F)</i>		4,539,487,956.09	3,585,428,814.87
Total Liabilities (G= D+E+F)		4,557,129,078.90	3,603,069,937.68

STATEMENT NO. 3

BEBEJI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Suppleme ntary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,288,940,586.44	Local Govt Share of Statutory Allocation		1,086,967,442.39	3,396,747,387.83		3,396,747,387.83	2,309,779,945.44
933,277,193.21	Local Govt Share of VAT		1,252,749,610.75	1,176,005,096.67		1,176,005,096.67	-76,744,514.08
189,255,948.97	Other Federally Allocated Revenue	<u>1</u>	702,969,391.97	318,588,381.95		318,588,381.95	-384,381,010.02
25,909,090.90	10% State Allocation		45,454,545.46	30,000,000.00		30,000,000.00	-15,454,545.46
0.00	Other Capital Receipts		243,153,961.43	-0.00			-243,153,961.43
1,187,000.00	Tax Revenue		2,900,000.00	7,250,000.00		7,250,000.00	4,350,000.00
10,020,762.31	Non Tax Revenue		4,607,000.00	86,414,000.00		86,414,000.00	81,807,000.00
649,000.00	Investment Income		2,646,000.00	1,700,000.00		1,700,000.00	-946,000.00
0.00	Interest Earned		-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	Aids & Grants		-0.00	15,000,000.00		15,000,000.00	15,000,000.00
16,111,268.99	Domestic Loans/Borrowings		-0.00	-0.00		-0.00	0.00
0.00	Extraordinary Items		45,454,545.40	100,000.00		100,000.00	-45,354,545.40
0.00	Prepayments/Arrears of Revenue		-0.00	250,000.00		250,000.00	250,000.00
2,465,350,850.82	Total Revenue (A)		3,386,902,497.40	5,032,054,866.45		5,032,054,866.45	1,645,152,369.05
	LESS EXPENDITURE:						
1,116,367,555.65	Salaries & Wages	<u>3</u>	1,252,644,416.09	1,337,184,281.50		1,337,184,281.50	84,539,865.41
32,045,454.47	Social Benefits	<u>4</u>	83,745,614.60	86,846,400.00		86,846,400.00	3,100,785.40
469,293,542.07	Overhead Cost	<u>5</u>	477,695,205.24	847,139,120.00		847,139,120.00	369,443,914.76
113,590,913.11	Grants & Contributions		115,328,255.04	196,500,000.00		196,500,000.00	81,171,744.96
0.00	Subsidies General		-0.00	-0.00	0	0.00	0.00
0.00	Domestic Interest/Discount	<u>6</u>	147,866,767.51	-0.00	0	0.00	-147,866,767.51
0.00	Transfer to other Fund		0.00	-0.00	0	0.00	0.00
1,731,297,465.30	Total Expenditure (B)		2,077,280,258.48	2,467,669,801.50		2,467,669,801.50	390,389,543.02
734,053,385.52	Operating Balance: (A - B)		1,309,622,238.92	2,564,385,064.95		2,564,385,064.95	1,254,762,826.03
734,053,385.52	Transfer to Capital Development Fund		1,309,622,238.92				

STATEMENT NO. 4

BEBEJI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplem entary Budget 2023	Performan ce on Budget (%)
1,088,202.01	Opening Balance 1/1/2023		18,448,962.13				-
	Add: Revenue						-
734,053,385.52	Transfer from Capital Development Fund		1,309,622,238.92				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%
735,141,587.53	Total Revenue		1,328,071,201.05	0.00	0.00	0.00	0%
							-
	Less: Capital Expenditure						-
142,220,018.80	Fixed Assets Purchased		77,260,646.65	284,000,000.00	284,000,000.00	0.00	27%
148,014,292.85	Construction / Provision		119,010,629.07	1,132,395,559.97	1,132,395,559.97	0.00	11%
0.00	Rehabilitation / Repairs	7	0.00	613,478,904.00	613,478,904.00	0.00	0%
0.00	Preservation of the Environment		0.00	85,443,389.20	85,443,389.20	0.00	0%
0.00	Other Capital Project		0.00	2,000,000.00	2,000,000.00	0.00	0%
11,118,000.00	Liabilities / Equities		1,260,000.00	343,197,512.00	343,197,512.00	0.00	0%
301,352,311.65	Sub-total		197,531,275.72	2,460,515,365.17	2,460,515,365.17	0.00	8%
							-
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	Sub-total		0.00	0.00	0.00	0.00	0%
							-
301,352,311.65	Total Capital Expenditure for the year		197,531,275.72	2,460,515,365.17	2,460,515,365.17	0.00	8%
							-
433,789,275.88	Closing Balance		1,130,539,925.33	-2,460,515,365.17	-2,460,515,365.17	0.00	-0.08

SCHEDULE OF INVESTMENTS
BEBEJI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

BICHI LOCAL GOVERNMENT COUNCIL



BICHI LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

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

In case of reply Please quote Reference

No.....

DATE.....

5th August, 2024

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 Caretaker Committee
Bichi Local Govt.
Kano State

SIGNATURE

Treasurer
Bichi Local Govt.
Kano State



BICHI LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

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

In case of reply Please quote Reference

No.....

DATE.....

5th August, 2024

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, 2023.

Best Regard,

SIGNATURE

Chairman Caretaker Committee
Bichi Local Govt.
Kano State

SIGNATURE

Treasurer
Bichi Local Govt.
Kano State



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF BICHI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Bichi Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
BICHI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
4,045,346,931.00	Local Govt Share of Statutory Allocation		1,317,440,322.22	1,562,238,421.60
1,442,536,645.00	Local Govt Share of VAT		1,461,670,487.72	1,085,047,163.55
145,645,346.00	Other Federally Allocated Revenue	<u>1</u>	846,557,430.63	226,957,329.86
70,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
2,800,000.00	Tax Revenue	<u>2</u>	-	-
70,280,000.00	Non Tax Revenue	<u>3</u>	1,427,650.00	2,663,447.43
12,300,000.00	Investment Income		1,251,800.00	2,636,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	<u>4</u>	-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	23,004,748.27
3,000,000.00	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		-	413,000.00
5,792,208,922.00	Total Receipts from Operating Activities (A)		3,916,956,197.46	2,928,869,201.61
	PAYMENTS:			
1,758,716,807.00	Salaries & Wages	<u>5</u>	1,623,134,901.94	1,393,348,252.06
51,000,000.00	Social Benefits	<u>6</u>	68,181,818.18	-
863,520,000.00	Overhead Cost	<u>7</u>	505,934,566.52	533,596,033.52
156,800,000.00	Grants & Contributions		127,465,353.68	112,995,228.02
-	Subsidies General		-	-
-	Domestic Interest/Discount	<u>8</u>	147,866,767.51	-
-	Transfer to other Fund		-	-
2,830,036,807.00	Total Outflow from Operating Activities (B)		2,472,583,407.83	2,039,939,513.60
	Net Cashflow From Operating Activities C = (A-B)		1,444,372,789.63	888,929,688.01
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
409,390,110.00	Fixed Assets Purchased		28,113,726.64	131,305,981.19
1,129,730,078.00	Construction / Provision		107,848,585.72	138,594,396.30
854,180,440.00	Rehabilitation / Repairs		9,796,434.29	-
197,000,000.00	Preservation of the Environment	<u>9</u>	-	-
16,700,000.00	Other Capital Project		-	-
259,103,833.00	Liabilities / Equities		32,290,021.24	10,380,000.00
2,866,104,461.00	Total Capital Expenditure = D		178,048,767.89	280,280,377.49
	Net Cash Flow from Investing Activities E = (C-D)		1,266,324,021.74	608,649,310.52
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		1,120,946,770.63	593,637,435.16
	Increase/decrease in other Liability		-	1,361,020.58
	Total Movement in other cash equivalent account = G		1,120,946,770.63	592,276,414.58
	Total Expenditure from Financing Activities = F		1,120,946,770.63	592,276,414.58
	Net Cash Flow from all Activities G = (E-F)		145,377,251.11	16,372,895.94
	Cash & Its Equivalent as at 1/1/2023 = H		38,406,821.54	22,033,925.60
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		183,784,072.65	38,406,821.54

STATEMENT NO. 2

BICHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			5,000.00
Main Account		183,674,608.21	15,544,477.40
Project Account		0.00	0.00
Revenue Account		95,624.94	22,842,948.54
Others		13,839.50	14,395.60
Total Recurrent Assets (A)	10	183,784,072.65	38,406,821.54
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,671,234.66	3,671,234.66
Advances	12		
Retained Balance		2,056,974,721.87	1,081,405,202.35
Stabilization		646,096,896.66	646,096,896.66
Impersonal (Others)		0.00	0.00
Personal		0.00	0.00
Total Non-Current Assets (C)		2,703,071,618.53	1,727,502,099.01
<i>Balance of Liabilities Over Assets (D)</i>		0.00	
Total Assets (D= A+B+C+D)		2,890,526,925.84	1,769,580,155.21
LIABILITIES	13		
Short Term Loans			
Bank Overdraft		0.00	0.00
Others		0.00	0.00
Total Liabilities (D)		0.00	0.00
DEPOSITS			
Government		98,760,805.09	98,760,805.09
Others 1		51,897,360.76	51,897,360.76
Others 2		0.00	0.00
Total Deposits (E)		150,658,165.85	150,658,165.85
<i>Balance of Assets Over Liabilities (F)</i>		2,739,868,759.99	1,618,921,989.36
Total Liabilities (G= D+E+F)		2,890,526,925.84	1,769,580,155.21

STATEMENT NO. 3

BICHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,562,238,421.60	Local Govt Share of Statutory Allocation		1,317,440,322.22	4,045,346,931.00	0.00	4,045,346,931.00	2,727,906,608.78
1,085,047,163.55	Local Govt Share of VAT		1,461,670,487.72	1,442,536,645.00	0.00	1,442,536,645.00	-19,133,842.72
226,957,329.86	Other Federally Allocated Revenue	<u>1</u>	846,557,430.63	145,645,346.00	0.00	145,645,346.00	-700,912,084.63
25,909,090.90	10% State Allocation		45,454,545.46	70,000,000.00	0.00	70,000,000.00	24,545,454.54
0.00	Other Capital Receipts		243,153,961.43	0.00	0.00	0.00	-243,153,961.43
0.00	Tax Revenue		0.00	2,800,000.00	0.00	2,800,000.00	2,800,000.00
2,663,447.43	Non Tax Revenue		1,427,650.00	70,280,000.00	0.00	70,280,000.00	68,852,350.00
2,636,000.00	Investment Income		1,251,800.00	12,300,000.00	0.00	12,300,000.00	11,048,200.00
0.00	Interest Earned		0.00	0.00	0.00	0.00	0.00
0.00	Refund and Re-imburement	<u>2</u>	0.00	0.00	0.00	0.00	0.00
0.00	Aids & Grants		0.00	0.00	0.00	0.00	0.00
23,004,748.27	Domestic Loans/Borrowings		0.00	0.00	0.00	0.00	0.00
0.00	Extraordinary Items		0.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00
413,000.00	Prepayments/Arrears of Revenue		0.00	300,000.00	0.00	300,000.00	300,000.00
2,928,869,201.61	Total Revenue (A)		3,916,956,197.46	5,792,208,922.00	0.00	5,792,208,922.00	1,875,252,724.54
	LESS EXPENDITURE:						
1,393,348,252.06	Salaries & Wages	<u>3</u>	1,623,134,901.94	1,758,716,807.00	0.00	1,758,716,807.00	135,581,905.06
0.00	Social Benefits	<u>4</u>	68,181,818.18	51,000,000.00	0.00	51,000,000.00	-17,181,818.18
533,596,033.52	Overhead Cost	<u>5</u>	505,934,566.52	863,520,000.00	0.00	863,520,000.00	357,585,433.48
112,995,228.02	Grants & Contributions		127,465,353.68	156,800,000.00	0.00	156,800,000.00	29,334,646.32
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
0.00	Domestic Interest/Discount	<u>6</u>	147,866,767.51	0.00	0.00	0.00	-147,866,767.51
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
2,039,939,513.60	Total Expenditure (B)		2,472,583,407.83	2,830,036,807.00	0.00	2,830,036,807.00	357,453,399.17
888,929,688.01	Operating Balance: (A - B)		1,444,372,789.63	2,962,172,115.00	0.00	2,962,172,115.00	1,517,799,325.37
888,929,688.01	Transfer to Capital Development Fund		1,444,372,789.63				

STATEMENT NO. 4

BICHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementa ry Budget 2023	Performance on Budget (%)
	Opening Balance 1/1/2023		38,406,821.54				-
	Add: Revenue						-
0.00	Transfer from Capital Development Fund		1,444,372,789.63	0.00	0.00	0.00	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	Total Revenue		1,482,779,611.17	0.00	0.00	0.00	0%
	Less: Capital Expenditure						
131,305,981.19	Fixed Assets Purchased	7	28,113,726.64	409,390,110.00	409,390,110.00	0.00	7%
138,594,396.30	Construction / Provision		107,848,585.72	1,129,730,078.00	1,129,730,078.00	0.00	10%
0.00	Rehabilitation / Repairs		9,796,434.29	854,180,440.00	854,180,440.00	0.00	1%
0.00	Preservation of the Environment		0.00	197,000,000.00	197,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	16,700,000.00	16,700,000.00	0.00	0%
10,380,000.00	Liabilities / Equities		32,290,021.24	259,103,833.00	259,103,833.00	0.00	12%
280,280,377.49	Sub-total		178,048,767.89	2,866,104,461.00	2,866,104,461.00	0.00	6%
							-
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	Sub-total		0.00	0.00	0.00	0.00	0%
280,280,377.49	Total Capital Expenditure for the year		178,048,767.89	2,866,104,461.00	2,866,104,461.00	0.00	6%
-280,280,377.49	Closing Balance		1,304,730,843.28	-2,866,104,461.00	-2,866,104,461.00	0.00	-0.06

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

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

BUNKURE LOCAL GOVERNMENT COUNCIL



**BUNKURE LOCAL GOVERNMENT COUNCIL
KANO STATE
(OFFICE OF THE HON. CHAIRMAN)**

*IN CASE OF REPLY QUOTE REFERENCE
BNK/AA/V.I./FIN/TRE/2023
NO:.....*

12TH August, 2024

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with 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).

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, 2023.

Best Regard

**CHAIRMAN CARE-TAKER COMMITTEE
BUNKURE LOCAL GOVT COUNCIL,
KANO STATE.**

**TREASURER
BUNKURE LOCAL GOVT COUNCIL,
KANO STATE.**



**BUNKURE LOCAL GOVERNMENT COUNCIL
KANO STATE
(OFFICE OF THE HON. CHAIRMAN)**

*IN CASE OF REPLY QUOTE REFERENCE
BNK/AA/V.I./FIN/TRE/2023
NO:.....*

12TH August, 2024

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

**CHAIRMAN CARE-TAKER COMMITTEE
BUNKURE LOCAL GOVT COUNCIL,
KANO STATE.**

**TREASURER
BUNKURE LOCAL GOVT COUNCIL,
KANO STATE.**



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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF BUNKURE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Bunkure Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
BUNKURE LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,985,288,978.35	Local Govt Share of Statutory Allocation		1,049,611,185.44	1,244,643,035.42
1,493,244,826.24	Local Govt Share of VAT		1,210,207,789.39	902,372,809.41
197,267,768.90	Other Federally Allocated Revenue	1	679,017,455.11	182,825,015.22
30,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
0.00	Other Capital Receipts		243,153,961.43	-
18,500,000.00	Tax Revenue	2	272,340.00	1,778,000.00
72,801,058.00	Non Tax Revenue	3	3,966,960.92	877,150.00
1,832,000.00	Investment Income		832,640.00	1,234,470.00
0.00	Interest Earned		-	-
0.00	Refund and Re-imbusement	4	-	-
20,000,000.00	Aids & Grants		-	-
0.00	Domestic Loans/Borrowings		-	23,004,748.27
200,000.00	Extraordinary Items		156,000.00	4,296,559.21
0.00	Prepayments/Arrears of Revenue		-	-
4,819,134,631.49	Total Receipts from Operating Activities (A)		3,232,672,877.75	2,386,940,878.43
	PAYMENTS:			
1,353,837,952.46	Salaries & Wages	5	1,451,202,951.10	1,230,476,229.66
46,000,000.00	Social Benefits	6	68,181,818.18	12,499,999.19
849,800,000.00	Overhead Cost	7	427,681,377.99	523,423,664.17
161,500,000.00	Grants & Contributions		123,589,415.97	117,078,847.14
0.00	Subsidies General		-	-
0.00	Domestic Interest/Discount	8	147,866,767.51	-
0.00	Transfer to other Fund		-	-
2,411,137,952.46	Total Outflow from Operating Activities (B)		2,218,522,330.75	1,883,478,740.16
	Net Cashflow From Operating Activities C = (A-B)		1,014,150,547.00	503,462,138.27
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
243,700,000.00	Fixed Assets Purchased		88,193,894.14	81,174,087.50
755,437,569.00	Construction / Provision		118,495,010.42	192,398,869.46
532,000,000.00	Rehabilitation / Repairs		215,665,528.75	17,475,439.00
0.00	Preservation of the Environment	9	-	-
0.00	Other Capital Project		-	-
20,000,000.00	Liabilities / Equities		-	-
1,551,137,569.00	Total Capital Expenditure = D		422,354,433.31	291,048,395.96
	Net Cash Flow from Investing Activities E = (C-D)		591,796,113.69	212,413,742.31
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant		0.00	0.00
	Repayment of Borrowings		0.00	0.00
-	Total Expenditure from Financing Activities = F		0.00	0.00
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		485,806,631.18	148599614.9
	Increase/decrease in other Liability		13,574,292.70	-9509278.84
	Total Movement in other cash equivalent account = G		472,232,338.48	158,108,893.70
	Total Expenditure from Financing Activities = F		472,232,338.48	158,108,893.70
	Net Cash Flow from all Activities G = (E-F)		119,563,775.21	54,304,848.61
	Cash & Its Equivalent as at 1/1/2023 = H		71,460,586.00	17,155,737.39
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		191,024,361.21	71,460,586.00

STATEMENT NO. 2

BUNKURE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		0.00	0.00
Main Account		190,926,867.94	48,575,974.44
Project Account		0.00	0.00
Revenue Account		86,556.01	22,873,130.35
Others		10,937.26	11,481.21
Total Recurrent Assets (A)	10	191,024,361.21	71,460,586.00
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,923,752.78	3,923,752.78
Advances			
	12		
Retained Balance		1,511,038,841.59	1,130,010,482.94
Stabilization		588,714,389.14	588,714,389.14
Impersonal (Others)		0.00	13,447,950.00
Personal		0.00	1,337,552.68
Total Non-Current Assets (C)		2,099,753,230.73	1,733,510,374.76
<i>Balance of Liabilities Over Assets (D)</i>		0.00	0.00
Total Assets (D= A+B+C+D)		2,294,701,344.72	1,808,894,713.54
LIABILITIES			
	13		
Short Term Loans			
Bank Overdraft		0.00	0.00
Others		0.00	0.00
Total Liabilities (D)		0.00	0.00
DEPOSITS			
Government		75,479,889.68	62,873,596.98
Others 1		6,695,320.64	5,727,320.64
Others 2		0.00	0.00
Total Deposits (E)		82,175,210.32	68,600,917.62
<i>Balance of Assets Over Liabilities (F)</i>		2,212,526,134.40	1,740,293,795.92
Total Liabilities (G= D+E+F)		2,294,701,344.72	1,808,894,713.54

STATEMENT NO. 3

BUNKURE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,244,643,035.42	Local Govt Share of Statutory Allocation		1,049,611,185.44	2,985,288,978.35	0.00	2,985,288,978.35	1,935,677,792.91
902,372,809.41	Local Govt Share of VAT		1,210,207,789.39	1,493,244,826.24	0.00	1,493,244,826.24	283,037,036.85
182,825,015.22	Other Federally Allocated Revenue	1	679,017,455.11	197,267,768.90	0.00	197,267,768.90	-481,749,686.21
25,909,090.90	10% State Allocation		45,454,545.46	30,000,000.00	0.00	30,000,000.00	-15,454,545.46
0.00	Other Capital Receipts		243,153,961.43	0.00	0.00	0.00	-243,153,961.43
1,778,000.00	Tax Revenue		272,340.00	18,500,000.00	0.00	18,500,000.00	18,227,660.00
877,150.00	Non Tax Revenue		3,966,960.92	72,801,058.00	0.00	72,801,058.00	68,834,097.08
1,234,470.00	Investment Income		832,640.00	1,832,000.00	0.00	1,832,000.00	999,360.00
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	20,000,000.00	0.00	20,000,000.00	20,000,000.00
23,004,748.27	Domestic Loans/Borrowings		0.00	0.00	0.00	0.00	0.00
4,296,559.21	Extraordinary Items		156,000.00	200,000.00	0.00	200,000.00	44,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
2,386,940,878.43	Total Revenue (A)		3,232,672,877.75	4,819,134,631.49	0.00	4,819,134,631.49	1,586,461,753.74
	LESS EXPENDITURE:						
1,230,476,229.66	Salaries & Wages	3	1,451,202,951.10	1,353,837,952.46		1,353,837,952.46	-97,364,998.64
12,499,999.19	Social Benefits	4	68,181,818.18	46,000,000.00		46,000,000.00	-22,181,818.18
523,423,664.17	Overhead Cost	5	427,681,377.99	849,800,000.00		849,800,000.00	422,118,622.01
117,078,847.14	Grants & Contributions		123,589,415.97	161,500,000.00		161,500,000.00	37,910,584.03
0.00	Subsidies General		0.00	0.00	0	0	0.00
0.00	Domestic Interest/Discount	6	147,866,767.51	0.00	0	0	-147,866,767.51
0.00	Transfer to other Fund		0.00	0.00	0	0	0.00
1,883,478,740.16	Total Expenditure (B)		2,218,522,330.75	2,411,137,952.46	-	2,411,137,952.46	192,615,621.71
503,462,138.27	Operating Balance: (A - B)		1,014,150,547.00	2,407,996,679.03	-	2,407,996,679.03	1,393,846,132.03
503,462,138.27	Transfer to Capital Development Fund		1,014,150,547.00				

STATEMENT NO. 4

BUNKURE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementar y Budget 2023	Performance on Budget (%)
0.00	Opening Balance 1/1/2023		71,460,586.00				-
0.00	Add: Revenue						-
0.00	Transfer from Capital Development Fund		1,014,150,547.00				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	Total Revenue		1,085,611,133.00	0.00	0.00	0.00	0%
							-
	Less: Capital Expenditure						-
81,174,087.50	Fixed Assets Purchased	7	88,193,894.14	243,700,000.00	243,700,000.00	0.00	36%
192,398,869.46	Construction / Provision		118,495,010.42	755,437,569.00	755,437,569.00	0.00	16%
17,475,439.00	Rehabilitation / Repairs		215,665,528.75	532,000,000.00	532,000,000.00	0.00	41%
0.00	Preservation of the Environment		0.00	0.00	0.00	0.00	#DIV/0!
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
0.0	Liabilities / Equities		0.00	20,000,000.00	20,000,000.00	0.00	0%
291,048,395.96	Sub-total			422,354,433.31	1,551,137,569.00	1,551,137,569.00	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%
-	Sub-total		0.00	0.00	0.00	0.00	0%
							-
291,048,395.96	Total Capital Expenditure for the year		422,354,433.31	1,551,137,569.00	1,551,137,569.00	0.00	27%
							-
-291,048,395.96	Closing Balance		663,256,699.69	-1,551,137,569.00	-1,551,137,569.00	0.00	-0.27

SCHEDULE OF INVESTMENTS
BUNKURE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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



DALA LOCAL GOVERNMENT COUNCIL



DALA LOCAL GOVERNMENT

KANO STATE

ADDRESS:
Dala Local Govt
Secretariat,
Kano State.

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B 3021,
KANO-NIGERIA

In case of reply please Quote Reference

No.....

Date:.....

5TH August, 2024

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

**CHAIRMAN CARE-TAKER COMMITTEE
DALA LOCAL GOVT COUNCIL,
KANO STATE.**

**TREASURER
DALA LOCAL GOVT COUNCIL,
KANO STATE.**



DALA LOCAL GOVERNMENT KANO STATE

ADDRESS:
Dala Local Govt
Secretariat,
Kano State.

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B 3021,
KANO-NIGERIA

In case of reply please Quote Reference

No.....

Date:.....

5TH August, 2024

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with 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 Çash).

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, 2023.

Best Regard,

**CHAIRMAN CARE-TAKER COMMITTEE
DALA LOCAL GOVT COUNCIL,
KANO STATE.**

**TREASURER
DALA LOCAL GOVT COUNCIL,
KANO STATE.**



**GOVERNMENT OF KANO STATE
OFFICE OF THE AUDITOR GENERAL
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In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF DALA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Dala Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CNA
AUDITOR GENERAL**

STATEMENT NO. 1
DALA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,959,678,521.00	Local Govt Share of Statutory Allocation		1,694,186,619.00	2,008,989,238.38
2,424,861,066.40	Local Govt Share of VAT		1,797,113,506.84	1,328,728,780.25
1,795,427,416.92	Other Federally Allocated Revenue	1	1,080,801,260.34	288,362,530.02
240,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
27,000,000.00	Tax Revenue	2	4,875,000.00	2,714,897.17
176,747,683.00	Non Tax Revenue	3	59,537,845.00	4,921,749.84
126,500,000.00	Investment Income		4,324,100.00	20,687,355.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
20,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,954,748.27
20,000,000.00	Extraordinary Items		3,840,091.25	48,200,646.78
-	Prepayments/Arrears of Revenue		-	-
7,790,214,687.32	Total Receipts from Operating Activities (A)		4,933,286,929.32	3,751,469,036.61
	PAYMENTS:			
2,865,400,174.00	Salaries & Wages	5	2,770,657,330.47	2,450,335,168.23
75,800,000.00	Social Benefits	6	171,723,000.33	54,875,089.95
857,619,519.00	Overhead Cost	7	598,299,545.51	641,520,035.05
229,000,000.00	Grants & Contributions		203,140,052.85	203,959,912.33
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
4,027,819,693.00	Total Outflow from Operating Activities (B)		3,891,686,696.67	3,350,690,205.56
	Net Cashflow From Operating Activities C = (A-B)		1,041,600,232.65	400,778,831.05
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
917,000,000.00	Fixed Assets Purchased		125,816,374.24	248,996,926.78
1,811,000,000.00	Construction / Provision		116,798,696.16	-
672,000,000.00	Rehabilitation / Repairs		35,327,459.30	73,882,322.95
170,000,000.00	Preservation of the Environment	9	-	14,326,201.14
-	Other Capital Project		-	-
275,505,197.09	Liabilities / Equities		91,184,818.18	6,000,000.00
3,845,505,197.09	Total Capital Expenditure = D		369,127,347.88	343,205,450.87
	Net Cash Flow from Investing Activities E = (C-D)		672,472,884.77	57,573,380.18
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		144,370,363.11	0.00
	Increase/decrease in other Liability		(383,732,158.55)	(68,040,359.71)
	Total Movement in other cash equivalent account = G		528,102,521.66	68,040,359.71
	Total Expenditure from Financing Activities = F		528,102,521.66	68,040,359.71
	Net Cash Flow from all Activities G = (E-F)		144,370,363.11	(10,466,979.53)
	Cash & Its Equivalent as at 1/1/2023 = H		36,747,978.72	47,214,958.25
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		181,118,341.83	36,747,978.72

STATEMENT NO. 2

DALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			
Main Account		181,084,743.63	13,847,517.31
Project Account		28,970.68	28,970.68
Revenue Account			22,862,428.81
Others		4,627.52	9,061.92
Total Recurrent Assets (A)	10	181,118,341.83	36,747,978.72
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
Advances	12		
Retained Balance		-	-
Stabilization		629,913,185.80	629,913,185.80
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		629,913,185.80	629,913,185.80
<i>Balance of Liabilities Over Assets (D)</i>		6,750,765.06	534,853,286.72
Total Assets (D= A+B+C+D)		821,443,708.63	1,205,175,867.18
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		91,119,893.55	91,119,893.55
Others 1		21,782,815.53	21,782,815.53
Others 2		708,540,999.55	1,092,273,158.10
Total Deposits (E)		821,443,708.63	1,205,175,867.18
<i>Balance of Assets Over Liabilities (F)</i>		-	
Total Liabilities (G= D+E+F)		821,443,708.63	1,205,175,867.18

STATEMENT NO. 3

DALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
2,008,989,238.38	Local Govt Share of Statutory Allocation		1,694,186,619.00	2,959,678,521.00	0.00	2,959,678,521.00	1,265,491,902.00
1,328,728,780.25	Local Govt Share of VAT		1,797,113,506.84	2,424,861,066.40		2,424,861,066.40	627,747,559.56
288,362,530.02	Other Federally Allocated Revenue	<u>1</u>	1,080,801,260.34	1,795,427,416.92		1,795,427,416.92	714,626,156.58
25,909,090.90	10% State Allocation		45,454,545.46	240,000,000.00		240,000,000.00	194,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
2,714,897.17	Tax Revenue		4,875,000.00	27,000,000.00		27,000,000.00	22,125,000.00
4,921,749.84	Non Tax Revenue		59,537,845.00	176,747,683.00		176,747,683.00	117,209,838.00
20,687,355.00	Investment Income		4,324,100.00	126,500,000.00		126,500,000.00	122,175,900.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	<u>2</u>	-	-		-	0.00
-	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
22,954,748.27	Domestic Loans/Borrowings		-	-		-	0.00
48,200,646.78	Extraordinary Items		3,840,091.25	20,000,000.00		20,000,000.00	16,159,908.75
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,751,469,036.61	Total Revenue (A)		4,933,286,929.32	7,790,214,687.32	-	7,790,214,687.32	2,856,927,758.00
	LESS EXPENDITURE:						
2,450,335,168.23	Salaries & Wages	<u>3</u>	2,770,657,330.47	2,865,400,174.00		2,865,400,174.00	94,742,843.53
54,875,089.95	Social Benefits	<u>4</u>	171,723,000.33	75,800,000.00		75,800,000.00	-95,923,000.33
641,520,035.05	Overhead Cost	<u>5</u>	598,299,545.51	857,619,519.00		857,619,519.00	259,319,973.49
203,959,912.33	Grants & Contributions		203,140,052.85	229,000,000.00		229,000,000.00	25,859,947.15
-	Subsidies General		-	-	<u>0</u>	<u>0.00</u>	0.00
-	Domestic Interest/Discount	<u>6</u>	147,866,767.51	-	<u>0</u>	<u>0.00</u>	-147,866,767.51
-	Transfer to other Fund		-	-	<u>0</u>	<u>0.00</u>	0.00
3,350,690,205.56	Total Expenditure (B)		3,891,686,696.67	4,027,819,693.00	-	4,027,819,693.00	136,132,996.33
400,778,831.05	Operating Balance: (A - B)		1,041,600,232.65	3,762,394,994.32	-	3,762,394,994.32	2,720,794,761.67
400,778,831.05	Transfer to Capital Development Fund		1,041,600,232.65				

STATEMENT NO. 4

DALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementa ry Budget 2023	Performance on Budget (%)
47,214,958.25	Opening Balance 1/1/2023		36,747,978.72				-
	Add: Revenue						-
0.00	Transfer from Capital Development Fund		1,041,600,232.65				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%
47,214,958.25	Total Revenue		1,078,348,211.37	0.00	0.00	0.00	0%
	Less: Capital Expenditure						-
248,996,926.78	Fixed Assets Purchased		125,816,374.24	917,000,000.00	917,000,000.00	0.00	14%
0.00	Construction / Provision		116,798,696.16	1,811,000,000.00	1,811,000,000.00	0.00	6%
73,882,322.95	Rehabilitation / Repairs	7	35,327,459.30	672,000,000.00	672,000,000.00	0.00	5%
14,326,201.14	Preservation of the Environment		0.00	170,000,000.00	170,000,000.00	0.00	0%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
6,000,000.00	Liabilities / Equities		91,184,818.18	275,505,197.09	275,505,197.09	0.00	33%
343,205,450.87	Sub-total		369,127,347.88	3,845,505,197.09	3,845,505,197.09	0.00	10%
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	Sub-total		0.00	0.00	0.00	0.00	0%
343,205,450.87	Total Capital Expenditure for the year		369,127,347.88	3,845,505,197.09	3,845,505,197.09	0.00	10%
-295,990,492.62	Closing Balance		709,220,863.49	-3,845,505,197.09	-3,845,505,197.09	0.00	-0.10

SCHEDULE OF INVESTMENTS
DALA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 20223

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

DANBATTALocal Government Council



DAMBATTA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE 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 CARETAKER COMMITTEE
DAMBATTA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
DAMBATTA LOCAL GOVT. COUNCIL
KANO STATE



DAMBATTA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE CHAIRMAN)

P.M.B, 3021
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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 CARETAKER COMMITTEE
DAMBATTA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
DAMBATTA LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF DANBATTAL LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**


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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Danbatta Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

DAMBATTA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,393,840,582.12	Local Govt Share of Statutory Allocation		1,154,276,089.07	1,368,756,083.35
900,795,608.10	Local Govt Share of VAT		1,297,992,913.54	966,144,060.43
950,000,000.00	Other Federally Allocated Revenue	1	743,670,834.49	199,684,802.60
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
3,050,000.00	Tax Revenue	2	923,190.19	1,384,772.12
91,562,830.00	Non Tax Revenue	3	10,668,091.38	26,043,162.27
7,000,000.00	Investment Income		6,090,750.00	12,438,500.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	28,954,748.27
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,415,249,020.22	Total Receipts from Operating Activities (A)		3,502,230,375.56	2,629,315,219.94
	PAYMENTS:			
1,917,810,504.59	Salaries & Wages	5	2,145,743,268.04	1,861,675,771.09
64,474,667.00	Social Benefits	6	171,285,153.91	38,636,360.00
798,477,772.00	Overhead Cost	7	312,079,836.78	441,936,305.24
205,918,067.37	Grants & Contributions		166,128,720.58	140,490,578.18
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,986,681,010.96	Total Outflow from Operating Activities (B)		2,943,103,746.82	2,482,739,014.51
	Net Cashflow From Operating Activities C = (A-B)		559,126,628.74	146,576,205.43
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
237,000,000.00	Fixed Assets Purchased		40,331,818.17	166,762,457.02
670,395,560.00	Construction / Provision		107,128,910.53	127,988,979.82
1,458,317,618.28	Rehabilitation / Repairs		17,460,000.00	17,300,000.00
75,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
190,000,000.00	Liabilities / Equities		56,926,242.79	37,172,141.03
2,630,713,178.28	Total Capital Expenditure = D		221,846,971.49	349,223,577.87
	Net Cash Flow from Investing Activities E = (C-D)		337,279,657.25	(202,647,372.44)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		145,662,623.52	0.00
	Increase/decrease in other Liability		(45,954,410.21)	237,219,037.77
	Total Movement in other cash equivalent account = G		191,617,033.73	(237,219,037.77)
	Total Expenditure from Financing Activities = F		191,617,033.73	(237,219,037.77)
	Net Cash Flow from all Activities G = (E-F)		145,662,623.52	34,571,665.33
	Cash & Its Equivalent as at 1/1/2023 = H		50,967,649.43	16,395,984.10
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		196,630,272.95	50,967,649.43

STATEMENT NO. 2

DAMBATTA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			9,637.65
Main Account		196,615,157.00	28,137,282.75
Project Account			
Revenue Account		13,209.65	22,819,614.53
Others		1,906.30	1,114.50
Total Recurrent Assets (A)	10	196,630,272.95	50,967,649.43
Non-Current Assets			
Total Investments (B)	11	3,661,021.74	3,661,021.74
Advances			
Retained Balance	12	-	
Stabilization		479,584,184.18	479,584,184.18
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		479,584,184.18	479,584,184.18
<i>Balance of Liabilities Over Assets (D)</i>		2,154,680,027.54	2,346,297,061.27
Total Assets (D= A+B+C+D)		2,834,555,506.41	2,880,509,916.62
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		101,279,008.45	101,279,008.45
Others 1		112,225,845.62	114,575,845.62
Others 2		2,621,050,652.34	2,664,655,062.55
Total Deposits (E)		2,834,555,506.41	2,880,509,916.62
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		2,834,555,506.41	2,880,509,916.62

STATEMENT NO. 3

DAMBATTA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,368,756,083.35	Local Govt Share of Statutory Allocation		1,154,276,089.07	3,393,840,582.12		3,393,840,582.12	2,239,564,493.05
966,144,060.43	Local Govt Share of VAT		1,297,992,913.54	900,795,608.10		900,795,608.10	-397,197,305.44
199,684,802.60	Other Federally Allocated Revenue	1	743,670,834.49	950,000,000.00		950,000,000.00	206,329,165.51
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
1,384,772.12	Tax Revenue		923,190.19	3,050,000.00		3,050,000.00	2,126,809.81
26,043,162.27	Non Tax Revenue		10,668,091.38	91,562,830.00		91,562,830.00	80,894,738.62
12,438,500.00	Investment Income		6,090,750.00	7,000,000.00		7,000,000.00	909,250.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	2	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
28,954,748.27	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,629,315,219.94	Total Revenue (A)		3,502,230,375.56	5,415,249,020.22	-	5,415,249,020.22	1,913,018,644.66
	LESS EXPENDITURE:						
1,861,675,771.09	Salaries & Wages	3	2,145,743,268.04	1,917,810,504.59		1,917,810,504.59	-227,932,763.45
38,636,360.00	Social Benefits	4	171,285,153.91	64,474,667.00		64,474,667.00	-106,810,486.91
441,936,305.24	Overhead Cost	5	312,079,836.78	798,477,772.00		798,477,772.00	486,397,935.22
140,490,578.18	Grants & Contributions		166,128,720.58	205,918,067.37		205,918,067.37	39,789,346.79
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
2,482,739,014.51	Total Expenditure (B)		2,943,103,746.82	2,986,681,010.96	-	2,986,681,010.96	43,577,264.14
146,576,205.43	Operating Balance: (A - B)		559,126,628.74	2,428,568,009.26	-	2,428,568,009.26	1,869,441,380.52
146,576,205.43	Transfer to Capital Development Fund		559,126,628.74				

STATEMENT NO. 4

DAMBATTAL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Suppleme ntary Budget 2023	Performance on Budget (%)
16,395,984.10	Opening Balance 1/1/2021		50,967,649.43				
	Add: Revenue						
0	Transfer from Capital Development Fund		559,126,628.74				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%
16,395,984.10	Total Revenue		610,094,278.17	0.00	0.00	0.00	0%
	Less: Capital Expenditure						
166,762,457.02	Fixed Assets Purchased		40,331,818.17	237,000,000.00	237,000,000.00	0.00	17%
127,988,979.82	Construction / Provision		107,128,910.53	670,395,560.00	670,395,560.00	0.00	16%
17,300,000.00	Rehabilitation / Repairs	7	17,460,000.00	1,458,317,618.28	1,458,317,618.28	0.00	1%
-	Preservation of the Environment		0.00	75,000,000.00	75,000,000.00	0.00	0%
-	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
37,172,141.03	Liabilities / Equities		56,926,242.79	190,000,000.00	190,000,000.00	0.00	30%
349,223,577.87	Sub-total		221,846,971.49	2,630,713,178.28	2,630,713,178.28	0.00	8%
	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%
-	Sub-total		0.00	0.00	0.00	0.00	0%
349,223,577.87	Total Capital Expenditure for the year		221,846,971.49	2,630,713,178.28	2,630,713,178.28	-	8%
-332,827,593.77	Closing Balance		388,247,306.68	-2,630,713,178.28	-2,630,713,178.28	0.00	-0.08

SCHEDULE OF INVESTMENTS
DAMBATTA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL



DAWAKIN KUDU LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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

Tel: 064711020, 711922

In case of reply please quote Reference

No: _____

Date: _____

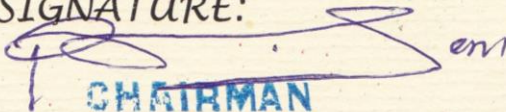
STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

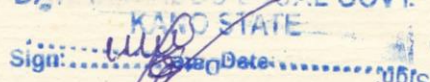
SIGNATURE:



CHAIRMAN

DAWAKIN KUDU LOCAL GOVT.
CHAIRMAN CARETAKER COMMITTEE
DAWAKIN KUDU LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:


Sign: _____ Date: _____

TREASURER

DAWAKIN KUDU LOCAL GOVT. COUNCIL
KANO STATE



DAWAKIN KUDU LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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

Tel: 064711020, 711922

In case of reply please quote Reference

No: _____

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These financial statements have been prepared by the local government treasurer in accordance with provisions of the public financial management law 2020. The financial statements are in compliance in the new format of 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 local government as at the year ended 31st December, 2023.

Best regard,


CHAIRMAN
D/ KUDU LOCAL GOVT.
RABIUDOGO

Chairman Caretaker Committee
Dawakin-Kudu LG Council
Kano State


Treasurer
Dawakin-Kudu LG Council
Kano State

Treasurer
Dawakin-Kudu LG Council
Kano State



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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Dawakin Kudu Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CNA
AUDITOR GENERAL**

STATEMENT NO. 1

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,533,667,637.31	Local Govt Share of Statutory Allocation		1,240,801,989.90	1,471,359,658.22
1,274,788,561.38	Local Govt Share of VAT		1,339,239,633.82	996,107,621.78
1,703,005,349.70	Other Federally Allocated Revenue	<u>1</u>	794,670,741.85	212,467,365.24
58,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
21,000,000.00	Tax Revenue	<u>2</u>	10,351,212.72	4,672,748.80
118,190,000.00	Non Tax Revenue	<u>3</u>	41,765,732.72	11,494,049.30
26,130,000.00	Investment Income		7,047,160.00	8,032,400.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	<u>4</u>	-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,161,268.99
4,500,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,749,281,548.39	Total Receipts from Operating Activities (A)		3,722,484,977.90	2,752,204,203.23
	PAYMENTS:			
1,859,880,090.26	Salaries & Wages	<u>5</u>	2,061,546,430.37	1,787,392,951.26
79,658,651.50	Social Benefits	<u>6</u>	297,394,212.65	44,257,907.42
947,705,521.34	Overhead Cost	<u>7</u>	340,131,617.55	508,993,205.46
196,750,000.00	Grants & Contributions		146,426,636.86	104,988,915.57
-	Subsidies General		-	-
-	Domestic Interest/Discount	<u>8</u>	147,866,767.51	-
-	Transfer to other Fund		-	-
3,083,994,263.10	Total Outflow from Operating Activities (B)		2,993,365,664.94	2,445,632,979.71
	Net Cashflow From Operating Activities C = (A-B)		729,119,312.96	306,571,223.52
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
342,000,000.00	Fixed Assets Purchased		51,629,712.80	159,885,325.58
955,000,000.00	Construction / Provision		104,357,908.07	159,626,403.53
510,000,000.00	Rehabilitation / Repairs		54,402,364.11	24,523,923.00
155,000,000.00	Preservation of the Environment	<u>9</u>	-	8,260,299.07
8,000,000.00	Other Capital Project		-	-
423,039,825.96	Liabilities / Equities		236,271,087.63	-
2,393,039,825.96	Total Capital Expenditure = D		446,661,072.61	352,295,951.18
	Net Cash Flow from Investing Activities E = (C-D)		282,458,240.35	(45,724,727.66)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		154,307,553.60	0
	Increase/decrease in other Liability		26,156,866.85	80,948,375.97
	Total Movement in other cash equivalent account = G		128,150,686.75	(80,948,375.97)
	Total Expenditure from Financing Activities = F		128,150,686.75	(80,948,375.97)
	Net Cash Flow from all Activities G = (E-F)		154,307,553.60	35,223,648.31
	Cash & Its Equivalent as at 1/1/2023 = H		38,027,130.60	2,803,482.29
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		192,334,684.20	38,027,130.60

STATEMENT NO. 2

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	5,152.43
Main Account		192,324,936.50	15,275,795.07
Project Account			
Revenue Account		5,583.58	22,743,528.78
Others		4,164.12	2,654.32
Total Recurrent Assets (A)	10	192,334,684.20	38,027,130.60
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,664,167.78	3,664,167.78
Advances			
Retained Balance	12	-	
Stabilization		570,342,614.06	570,342,614.06
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		570,342,614.06	570,342,614.06
<i>Balance of Liabilities Over Assets (D)</i>		873,581,956.20	1,001,732,642.95
Total Assets (D= A+B+C+D)		1,639,923,422.24	1,613,766,555.39
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		103,006,681.24	101,154,724.69
Others 1		204,282,042.22	197,226,894.19
Others 2		1,332,634,698.78	1,315,384,936.51
Total Deposits (E)		1,639,923,422.24	1,613,766,555.39
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		1,639,923,422.24	1,613,766,555.39

STATEMENT NO. 3

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,471,359,658.22	Local Govt Share of Statutory Allocation		1,240,801,989.90	2,533,667,637.31		2,533,667,637.31	1,292,865,647.41
996,107,621.78	Local Govt Share of VAT		1,339,239,633.82	1,274,788,561.38		1,274,788,561.38	-64,451,072.44
212,467,365.24	Other Federally Allocated Revenue	<u>1</u>	794,670,741.85	1,703,005,349.70		1,703,005,349.70	908,334,607.85
25,909,090.90	10% State Allocation		45,454,545.46	58,000,000.00		58,000,000.00	12,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
4,672,748.80	Tax Revenue		10,351,212.72	21,000,000.00		21,000,000.00	10,648,787.28
11,494,049.30	Non Tax Revenue		41,765,732.72	118,190,000.00		118,190,000.00	76,424,267.28
8,032,400.00	Investment Income		7,047,160.00	26,130,000.00		26,130,000.00	19,082,840.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	2	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
22,161,268.99	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	4,500,000.00		4,500,000.00	4,500,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,752,204,203.23	Total Revenue (A)		3,722,484,977.90	5,749,281,548.39	-	5,749,281,548.39	2,026,796,570.49
	LESS EXPENDITURE:						
1,787,392,951.26	Salaries & Wages	3	2,061,546,430.37	1,859,880,090.26		1,859,880,090.26	-201,666,340.11
44,257,907.42	Social Benefits	4	297,394,212.65	79,658,651.50		79,658,651.50	-217,735,561.15
508,993,205.46	Overhead Cost	5	340,131,617.55	947,705,521.34		947,705,521.34	607,573,903.79
104,988,915.57	Grants & Contributions		146,426,636.86	196,750,000.00		196,750,000.00	50,323,363.14
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
2,445,632,979.71	Total Expenditure (B)		2,993,365,664.94	3,083,994,263.10	0.00	3,083,994,263.10	90,628,598.16
306,571,223.52	Operating Balance: (A - B)		729,119,312.96	2,665,287,285.29	-	2,665,287,285.29	1,936,167,972.33
306,571,223.52	Transfer to Capital Development Fund		729,119,312.96				

STATEMENT NO. 4

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplem entary Budget 2023	Performanc e on Budget (%)
2,803,482.29	Opening Balance 1/1/2021		38,027,130.60				-
	Add: Revenue						-
306,571,223.52	Transfer from Capital Development Fund		729,119,312.96				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
309,374,705.81	Total Revenue		767,146,443.56	-	-	-	0%
							-
	Less: Capital Expenditure						-
159,885,325.58	Fixed Assets Purchased		51,629,712.80	342,000,000.00	342,000,000.00		15%
159,626,403.53	Construction / Provision		104,357,908.07	955,000,000.00	955,000,000.00		11%
24,523,923.00	Rehabilitation / Repairs	7	54,402,364.11	510,000,000.00	510,000,000.00		11%
8,260,299.07	Preservation of the Environment			155,000,000.00	155,000,000.00		0%
-	Other Capital Project			8,000,000.00	8,000,000.00		0%
-	Liabilities / Equities		236,271,087.63	423,039,825.96	423,039,825.96		56%
352,295,951.18	Sub-total		446,661,072.61	2,393,039,825.96	2,393,039,825.96	-	19%
							-
0.00	Capital Expenditure from Aids & Grants		0	-	0	0	0%
0.00	Repayment of Borrowings/Sure-P		0	-	0	0	0%
0.00	Sub-total		-	-	-	-	0%
							-
352,295,951.18	Total Capital Expenditure for the year		446,661,072.61	2,393,039,825.96	2,393,039,825.96	-	19%
							-
-42,921,245.37	Closing Balance		320,485,370.95	-2,393,039,825.96	-2,393,039,825.96	0.00	-0.19

SCHEDULE OF INVESTMENTS
DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL



DAWAKIN TOFA LOCAL GOVERNMENT

KANO STATE

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

Tel: 064-421068

Date: _____

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

SIGNATURE

CHAIRMAN CARETAKER COMMITTEE
D-TOFA LOCAL GOVERNMENT COUNCIL,
KANO STATE.

SIGNATURE

TREASURER
D-TOFA LOCAL GOVERNMENT COUNCIL,
KANO STATE.



DAWAKIN TOFA LOCAL GOVERNMENT

KANO STATE

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Best Regard,

SIGNATURE

CHAIRMAN CARETAKER COMMITTEE
D-TOFA LOCAL GOVERNMENT COUNCIL,
KANO STATE.

SIGNATURE

TREASURER
D-TOFA LOCAL GOVERNMENT COUNCIL,
KANO STATE.



**GOVERNMENT OF KANO STATE
OFFICE OF THE AUDITOR GENERAL
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In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Dawakin Tofa Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,941,386,228.00	Local Govt Share of Statutory Allocation		1,249,492,215.50	1,481,664,644.41
1,331,447,611.00	Local Govt Share of VAT		1,392,478,469.27	1,034,782,820.70
700,000,000.00	Other Federally Allocated Revenue	<u>1</u>	803,630,813.96	215,561,965.86
90,000,000.00	10% State Allocation		45,454,545.44	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
20,500,000.00	Tax Revenue	2	13,371,494.04	26,300,000.00
157,154,751.00	Non Tax Revenue	3	19,625,256.00	52,290,434.53
70,800,000.00	Investment Income		22,668,000.00	47,165,510.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,161,268.99
7,000,000.00	Extraordinary Items		5,435,000.00	3,836,500.00
100,000.00	Prepayments/Arrears of Revenue		-	-
5,318,388,590.00	Total Receipts from Operating Activities (A)		3,795,309,755.64	2,909,672,235.39
	PAYMENTS:			
1,495,126,088.00	Salaries & Wages	5	1,556,053,384.52	1,356,693,224.52
104,547,790.00	Social Benefits	6	100,640,369.79	31,596,715.12
876,400,000.00	Overhead Cost	7	466,083,461.09	335,345,960.36
83,000,000.00	Grants & Contributions		48,888,888.84	33,746,338.54
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,559,073,878.00	Total Outflow from Operating Activities (B)		2,319,532,871.75	1,757,382,238.54
	Net Cashflow From Operating Activities C = (A-B)		1,475,776,883.89	1,152,289,996.85
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
522,400,000.00	Fixed Assets Procured		153,614,591.33	270,250,955.47
1,400,297,817.00	Construction / Provision		309,167,707.19	359,330,761.77
446,000,000.00	Rehabilitation / Repairs		194,949,107.67	17,136,998.88
70,000,000.00	Preservation of the Environment	9	11,200,000.00	14,706,689.45
-	Other Capital Project		-	-
142,164,683.00	Liabilities / Equities		58,999,000.00	85,606,359.48
2,580,862,500.00	Total Capital Expenditure = D		727,930,406.19	747,031,765.05
	Net Cash Flow from Investing Activities E = (C-D)		747,846,477.70	405,258,231.80
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		783,358,198.13	230,176,538.10
	Increase/decrease in other Liability		174,000,047.80	-163,590,073.1
	Total Movement in other cash equivalent account = G		609,358,150.33	393,766,611.26
	Total Expenditure from Financing Activities = F		609,358,150.33	393,766,611.26
	Net Cash Flow from all Activities G = (E-F)		138,488,327.37	11,491,620.54
	Cash & Its Equivalent as at 1/1/2023 = H		32,720,094.78	21,228,474.24
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		171,208,422.15	32,720,094.78

STATEMENT NO. 2

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	
Main Account		171,144,261.27	7,815,728.86
Project Account		20,997.24	20,997.24
Revenue Account		37,382.89	24,868,370.07
Others		5,780.75	14,998.61
Total Recurrent Assets (A)	10	171,208,422.15	32,720,094.78
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		1,265,855,548.38	620,985,677.62
Stabilization		636,001,394.02	636,001,394.02
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,901,856,942.40	1,256,987,071.64
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		2,076,727,196.29	1,293,368,998.16
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		187,242,245.39	
Others 1		392,623,719.36	149,994,839.18
Others 2		-	255,871,077.77
Total Deposits (E)		579,865,964.75	405,865,916.95
<i>Balance of Assets Over Liabilities (F)</i>		1,496,861,231.54	887,503,081.21
Total Liabilities (G= D+E+F)		2,076,727,196.29	1,293,368,998.16

STATEMENT NO. 3

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplement ary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,481,664,644.41	Local Govt Share of Statutory Allocation		1,249,492,215.50	2,941,386,228.00		2,941,386,228.00	1,691,894,012.50
1,034,782,820.70	Local Govt Share of VAT		1,392,478,469.27	1,331,447,611.00		1,331,447,611.00	-61,030,858.27
215,561,965.86	Other Federally Allocated Revenue	<u>1</u>	803,630,813.96	700,000,000.00		700,000,000.00	-103,630,813.96
25,909,090.90	10% State Allocation		45,454,545.44	90,000,000.00		90,000,000.00	44,545,454.56
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
26,300,000.00	Tax Revenue		13,371,494.04	20,500,000.00		20,500,000.00	7,128,505.96
52,290,434.53	Non Tax Revenue		19,625,256.00	157,154,751.00		157,154,751.00	137,529,495.00
47,165,510.00	Investment Income		22,668,000.00	70,800,000.00		70,800,000.00	48,132,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	2	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
22,161,268.99	Domestic Loans/Borrowings		-	-		-	0.00
3,836,500.00	Extraordinary Items		5,435,000.00	7,000,000.00		7,000,000.00	1,565,000.00
-	Prepayments/Arrears of Revenue		-	100,000.00		100,000.00	100,000.00
2,909,672,235.39	Total Revenue (A)		3,795,309,755.64	5,318,388,590.00	-	5,318,388,590.00	1,523,078,834.36
	LESS EXPENDITURE:						
1,356,693,224.52	Salaries & Wages	3	1,556,053,384.52	1,495,126,088.00		1,495,126,088.00	-60,927,296.52
31,596,715.12	Social Benefits	4	100,640,369.79	104,547,790.00		104,547,790.00	3,907,420.21
335,345,960.36	Overhead Cost	5	466,083,461.09	876,400,000.00		876,400,000.00	410,316,538.91
33,746,338.54	Grants & Contributions		48,888,888.84	83,000,000.00		83,000,000.00	34,111,111.16
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
1,757,382,238.54	Total Expenditure (B)		2,319,532,871.75	2,559,073,878.00	-	2,559,073,878.00	239,541,006.25
1,152,289,996.85	Operating Balance: (A - B)		1,475,776,883.89	2,759,314,712.00	-	2,759,314,712.00	1,283,537,828.11
1,152,289,996.85	Transfer to Capital Development Fund		1,475,776,883.89				

STATEMENT NO. 4

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2021	Original Budget	Supplem entary Budget 2023	Performan ce on Budget (%)
21,228,474.24	Opening Balance 1/1/2021		32,720,094.78				-
	Add: Revenue						-
1,152,289,996.85	Transfer from Capital Development Fund		1,475,776,883.89				0%
0	Infrastructural Development Loan		0		0	0	0%
0	Commercial Agriculture Credit Scheme		0		0	0	0%
0	Small And Medium Scale Enterprises Loan		0		0	0	0%
0	Aids & Grants		0		0	0	0%
1,173,518,471.09	Total Revenue		1,508,496,978.67		-	-	0%
							-
	Less: Capital Expenditure						-
270,250,955.47	Fixed Assets Purchased		153,614,591.33	522,400,000.00	522,400,000.00		29%
359,330,761.77	Construction / Provision		309,167,707.19	1,400,297,817.00	1,400,297,817.00		22%
17,136,998.88	Rehabilitation / Repairs	7	194,949,107.67	446,000,000.00	446,000,000.00		44%
14,706,689.45	Preservation of the Environment		11,200,000.00	70,000,000.00	70,000,000.00		16%
-	Other Capital Project		-	-	-		#DIV/0!
85,606,359.48	Liabilities / Equities		58,999,000.00	142,164,683.00	142,164,683.00		42%
747,031,765.05	Sub-total		727,930,406.19	2,580,862,500.00	2,580,862,500.00	-	28%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
747,031,765.05	Total Capital Expenditure for the year		727,930,406.19	2,580,862,500.00	2,580,862,500.00	-	28%
							-
426,486,706.04	Closing Balance		780,566,572.48	-2,580,862,500.00	-2,580,862,500.00	0.00	-0.28

SCHEDULE OF INVESTMENTS
DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

DOGUWA LOCAL GOVERNMENT COUNCIL



DOGUWA LOCAL GOVERNMENT

Riruwai Headquarters

**KANO STATE
(OFFICE OF THE CHAIRMAN)**

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

**Tel:
Mobile:**

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:

**CARETAKER COMMITTEE CHAIRMAN
DOGUWA LOCAL GOVT. COUNCIL
KANO STATE**

SIGNATURE:

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



DOGUWA LOCAL GOVERNMENT

Riruwai Headquarters

KANO STATE
(OFFICE OF THE CHAIRMAN)

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

Tel:
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, 2023

Best Regard,

SIGNATURE:

CARETAKER COMMITTEE CHAIRMAN
DOGUWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
DOGUWA LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF DOGUWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Doguwa Local Government Council as at 31st December, 2023.

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


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**30th August, 2024
Safar, 1446 AH**

STATEMENT NO. 1
DOGUWA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
1,604,322,984.00	Local Govt Share of Statutory Allocation	<u>1</u>	1,158,106,596.90	1,373,298,350.96
1,456,233,508.00	Local Govt Share of VAT		1,163,541,532.76	868,472,241.46
882,898,550.00	Other Federally Allocated Revenue		735,275,672.24	195,224,456.71
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
4,200,000.00	Tax Revenue	2	1,319,195.04	340,000.00
103,390,103.00	Non Tax Revenue	3	5,000.00	1,346,500.00
42,700,000.00	Investment Income	4	168,160.00	2,313,850.00
50,000.00	Interest Earned		-	-
-	Refund and Re-imburement		-	-
305,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	29,004,748.27
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,468,795,145.00	Total Receipts from Operating Activities (A)		3,347,024,663.83	2,495,909,238.30
	PAYMENTS:			
1,415,492,648.00	Salaries & Wages	5	1,322,542,801.34	1,132,510,194.30
45,500,000.00	Social Benefits	6	130,126,230.79	33,154,545.37
595,200,000.00	Overhead Cost	7	426,710,965.93	454,931,549.55
100,500,000.00	Grants & Contributions	8	81,386,272.72	77,705,954.53
-	Subsidies General		-	-
-	Domestic Interest/Discount		147,866,767.51	-
-	Transfer to other Fund		-	-
2,156,692,648.00	Total Outflow from Operating Activities (B)			2,108,633,038.29
	Net Cashflow From Operating Activities C = (A-B)		1,238,391,625.54	797,606,994.55
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
144,100,000.00	Fixed Assets Procured	9	22,136,363.63	73,181,925.65
819,000,000.00	Construction / Provision		266,329,912.05	90,427,022.73
760,000,000.00	Rehabilitation / Repairs		66,698,309.16	31,348,900.00
223,000,000.00	Preservation of the Environment		51,724,413.30	-
-	Other Capital Project		-	-
405,536,653.00	Liabilities / Equities		54,567,303.33	57,168,022.05
2,351,636,653.00	Total Capital Expenditure = D		461,456,301.47	252,125,870.43
	Net Cash Flow from Investing Activities E = (C-D)		776,935,324.07	545,481,124.12
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		691,605,712.92	495,632,465.22
	Increase/decrease in other Liability		(0.00)	
	Total Movement in other cash equivelent account = G		691,605,712.92	495,632,465.22
	Total Expenditure from Financing Activities = F		691,605,712.92	495,632,465.22
	Net Cash Flow from all Activities G = (E-F)		85,329,611.15	49,848,658.90
	Cash & Its Equivalent as at 1/1/2023 = H		79,649,316.35	29,800,657.45
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		164,978,927.50	79,649,316.35

STATEMENT NO. 2

DOGUWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			-
Main Account		163,518,105.80	40,415,706.65
Project Account			-
Revenue Account		6,252.84	39,232,038.90
Others		1,454,568.86	1,570.80
Total Recurrent Assets (A)	10	164,978,927.50	79,649,316.35
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		4,129,302,903.75	3,523,026,801.98
Stabilization		628,700,391.53	628,700,391.53
Impersonal (Others)		39,189,107.00	39,189,107.00
Personal		-	-
Total Non-Current Assets (C)		4,797,192,402.28	4,190,916,300.51
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		4,965,833,161.52	4,274,227,448.60
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		65,511,733.89	65,511,733.89
Others 1		19,397,544.15	19,397,544.15
Others 2		-	-
Total Deposits (E)		84,909,278.04	84,909,278.04
<i>Balance of Assets Over Liabilities (F)</i>		4,880,923,883.48	4,189,318,170.56
Total Liabilities (G= D+E+F)		4,965,833,161.52	4,274,227,448.60

STATEMENT NO. 3

DOGUWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,373,298,350.96	Local Govt Share of Statutory Allocation		1,158,106,596.90	1,604,322,984.00		1,604,322,984.00	446,216,387.10
868,472,241.46	Local Govt Share of VAT		1,163,541,532.76	1,456,233,508.00		1,456,233,508.00	292,691,975.24
195,224,456.71	Other Federally Allocated Revenue	<u>1</u>	735,275,672.24	882,898,550.00		882,898,550.00	147,622,877.76
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
340,000.00	Tax Revenue		1,319,195.04	4,200,000.00		4,200,000.00	2,880,804.96
1,346,500.00	Non Tax Revenue		5,000.00	103,390,103.00		103,390,103.00	103,385,103.00
2,313,850.00	Investment Income		168,160.00	42,700,000.00		42,700,000.00	42,531,840.00
-	Interest Earned		-	50,000.00		50,000.00	50,000.00
-	Refund and Re-imbursement	<u>2</u>	-	-		-	0.00
-	Aids & Grants		-	305,000,000.00		305,000,000.00	305,000,000.00
29,004,748.27	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,495,909,238.30	Total Revenue (A)		3,347,024,663.83	4,468,795,145.00	-	4,468,795,145.00	1,121,770,481.17
	LESS EXPENDITURE:						
1,132,510,194.30	Salaries & Wages	<u>3</u>	1,322,542,801.34	1,415,492,648.00		1,415,492,648.00	92,949,846.66
33,154,545.37	Social Benefits	<u>4</u>	130,126,230.79	45,500,000.00		45,500,000.00	-84,626,230.79
454,931,549.55	Overhead Cost	<u>5</u>	426,710,965.93	595,200,000.00		595,200,000.00	168,489,034.07
77,705,954.53	Grants & Contributions		81,386,272.72	100,500,000.00		100,500,000.00	19,113,727.28
-	Subsidies General		-	-	<u>0</u>	<u>0</u>	0.00
-	Domestic Interest/Discount	<u>6</u>	147,866,767.51	-	<u>0</u>	<u>0</u>	-147,866,767.51
-	Transfer to other Fund		-	-	<u>0</u>	<u>0</u>	0.00
1,698,302,243.75	Total Expenditure (B)		2,108,633,038.29	2,156,692,648.00	0.00	2,156,692,648.00	48,059,609.71
797,606,994.55	Operating Balance: (A - B)		1,238,391,625.54	2,312,102,497.00	0.00	2,312,102,497.00	1,073,710,871.46
797,606,994.55	Transfer to Capital Development Fund		1,238,391,625.54				

STATEMENT NO. 4

DOGUWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplem entary Budget 2023	Performanc e on Budget (%)
29,800,657.45	Opening Balance 1/1/2021	79,649,316.35				-
	Add: Revenue					-
797,606,994.55	Transfer from Capital Development Fund	1,238,391,625.54				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%
827,407,652.00	Total Revenue	1,318,040,941.89	0.00	0.00	0.00	0%
	Less: Capital Expenditure					-
73,181,925.65	Fixed Assets Procured	22,136,363.63	144,100,000.00	144,100,000.00	0.00	15%
90,427,022.73	Construction / Provision	266,329,912.05	819,000,000.00	819,000,000.00	0.00	33%
31,348,900.00	Rehabilitation / Repairs	66,698,309.16	760,000,000.00	760,000,000.00	0.00	9%
	Preservation of the - Environment	51,724,413.30	223,000,000.00	223,000,000.00	0.00	23%
	- Other Capital Project	-	-	-	0.00	#DIV/0!
57,168,022.05	Liabilities / Equities	54,567,303.33	405,536,653.00	405,536,653.00	0.00	13%
252,125,870.43	Sub-total	461,456,301.47	2,351,636,653.00	2,351,636,653.00	0.00	20%
	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%
	- Sub-total	0.00	0.00	0.00	0.00	0%
	Total Capital Expenditure for the year	461,456,301.47	2,351,636,653.00	2,351,636,653.00	0.00	20%
575,281,781.57	Closing Balance	856,584,640.42	-2,351,636,653.00	-2,351,636,653.00	0.00	-0.20

SCHEDULE OF INVESTMENTS
DOGUWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

FAGGE LOCAL GOVERNMENT COUNCIL



FAGGE LOCAL GOVERNMENT

KANO STATE

OFFICE OF THE CHAIRMAN

Telegram:
LOCFAGGE

P. M. B. 3021,
KANO - NIGERIA

Incase of Reply Please Quote Reference

No.....

Date: _____

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 Management Law **2020**, the Kano State Local Government Law **2006** (as amended) and other Kano legal requirements.

Signature:

Chairman Caretaker Committee
Fagge Local Government
Kano State

Signature:

Treasurer
Fagge Local Government
Kano State



FAGGE LOCAL GOVERNMENT

KANO STATE

OFFICE OF THE CHAIRMAN

Telegram:
LOCFAGGE

P. M. B. 3021,
KANO - NIGERIA

Incase of Reply Please Quote Reference

No.....

Date: _____

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 Management Law **2020**, the Kano State Local Government Law **2006** (as amended) and other Kano legal requirements.

Signature:

Chairman Caretaker Committee
Fagge Local Government
Kano State

Signature:

Treasurer
Fagge Local Government
Kano State



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF FAGGE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Fagge Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

FAGGE LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,970,000,000.00	Local Govt Share of Statutory Allocation		1,134,578,400.06	1,345,398,299.25
996,000,000.00	Local Govt Share of VAT		1,276,352,650.45	950,423,553.53
1,845,000,000.00	Other Federally Allocated Revenue	1	731,103,039.11	196,323,018.04
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
124,000,000.00	Tax Revenue	2	25,190,000.00	13,740,000.00
273,600,000.00	Non Tax Revenue	3	26,424,121.86	46,705,403.00
80,000,000.00	Investment Income		45,980,878.74	55,332,612.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	28,954,748.28
15,000,000.00	Extraordinary Items		4,490,695.04	7,216,818.18
549,917.77	Prepayments/Arrears of Revenue		-	-
7,383,149,917.77	Total Receipts from Operating Activities (A)		3,532,728,292.15	2,670,003,543.18
	PAYMENTS:			
2,426,589,422.00	Salaries & Wages	5	2,493,064,801.40	2,297,168,666.64
79,716,514.00	Social Benefits	6	230,709,528.24	48,782,031.23
1,160,600,000.00	Overhead Cost	7	433,273,123.05	748,782,835.75
342,500,000.00	Grants & Contributions		226,448,185.88	215,575,273.35
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
4,009,405,936.00	Total Outflow from Operating Activities (B)		3,531,362,406.08	3,310,308,806.97
	Net Cashflow From Operating Activities C = (A-B)		1,365,886.07	(640,305,263.79)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
957,312,500.00	Fixed Assets Purchased		44,822,647.73	91,359,749.99
1,712,895,560.00	Construction / Provision		148,643,140.82	48,889,380.39
497,791,940.00	Rehabilitation / Repairs		56,003,294.82	35,233,275.00
175,000,000.00	Preservation of the Environment	9	33,579,086.00	28,327,429.30
16,000,000.00	Other Capital Project		-	-
250,000,000.00	Liabilities / Equities		188,818,281.54	34,435,655.00
3,609,000,000.00	Total Capital Expenditure = D		471,866,450.91	238,245,489.68
	Net Cash Flow from Investing Activities E = (C-D)		(470,500,564.84)	(878,550,753.47)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		195,197,759.67	0.00
	Increase/decrease in other Liability		860,896,084.18	897,688,297.60
	Total Movement in other cash equivalent account = G		(665,698,324.51)	(897,688,297.60)
	Total Expenditure from Financing Activities = F		(665,698,324.51)	(897,688,297.60)
	Net Cash Flow from all Activities G = (E-F)		195,197,759.67	19,137,544.13
	Cash & Its Equivalent as at 1/1/2023 = H		36,798,979.53	17,661,435.40
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		231,996,739.20	36,798,979.53

STATEMENT NO. 2

FAGGE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		95,807,966.22	15,352.65
Main Account		135,831,319.49	27,430.83
Project Account			
Revenue Account		330,022.66	22,914,178.89
Others		27,430.83	13,842,017.16
Total Recurrent Assets (A)	10	231,996,739.20	36,798,979.53
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,161,035.24	3,161,035.24
Advances			
Retained Balance	12	-	
Stabilization		323,553,193.41	323,553,193.41
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		323,553,193.41	323,553,193.41
<i>Balance of Liabilities Over Assets (D)</i>		10,292,385,393.72	9,626,687,069.21
Total Assets (D= A+B+C+D)		10,851,096,361.57	9,990,200,277.39
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		109,512,495.68	108,232,607.44
Others 1		12,499,446.58	12,499,446.58
Others 2		10,729,084,419.31	9,869,468,223.37
Total Deposits (E)		10,851,096,361.57	9,990,200,277.39
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		10,851,096,361.57	9,990,200,277.39

STATEMENT NO. 3

FAGGE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,345,398,299.25	Local Govt Share of Statutory Allocation	<u>1</u>	1,134,578,400.06	3,970,000,000.00		3,970,000,000.00	2,835,421,599.94
950,423,553.53	Local Govt Share of VAT		1,276,352,650.45	996,000,000.00		996,000,000.00	-280,352,650.45
196,323,018.04	Other Federally Allocated Revenue		731,103,039.11	1,845,000,000.00		1,845,000,000.00	1,113,896,960.89
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
13,740,000.00	Tax Revenue	<u>2</u>	25,190,000.00	124,000,000.00		124,000,000.00	98,810,000.00
46,705,403.00	Non Tax Revenue		26,424,121.86	273,600,000.00		273,600,000.00	247,175,878.14
55,332,612.00	Investment Income		45,980,878.74	80,000,000.00		80,000,000.00	34,019,121.26
-	Interest Earned		0.00	-		-	0.00
-	Refund and Re-imburement		0.00	-		-	0.00
-	Aids & Grants		0.00	10,000,000.00		10,000,000.00	10,000,000.00
28,954,748.28	Domestic Loans/Borrowings		-	-		-	0.00
7,216,818.18	Extraordinary Items		4,490,695.04	15,000,000.00		15,000,000.00	10,509,304.96
-	Prepayments/Arrears of Revenue		-	549,917.77		549,917.77	549,917.77
2,670,003,543.18	Total Revenue (A)			3,532,728,292.15	7,383,149,917.77	-	7,383,149,917.77
	LESS EXPENDITURE:						
2,297,168,666.64	Salaries & Wages	<u>3</u>	2,493,064,801.40	2,426,589,422.00		2,426,589,422.00	-66,475,379.40
48,782,031.23	Social Benefits	<u>4</u>	230,709,528.24	79,716,514.00		79,716,514.00	-150,993,014.24
748,782,835.75	Overhead Cost	<u>5</u>	433,273,123.05	1,160,600,000.00		1,160,600,000.00	727,326,876.95
215,575,273.35	Grants & Contributions	<u>6</u>	226,448,185.88	342,500,000.00		342,500,000.00	116,051,814.12
-	Subsidies General		-	0.00	0.00	0.00	0.00
-	Domestic Interest/Discount		147,866,767.51	0.00	0.00	0.00	-147,866,767.51
-	Transfer to other Fund		-	0.00	0.00	0.00	0.00
3,310,308,806.97	Total Expenditure (B)		3,531,362,406.08	4,009,405,936.00	0.00	4,009,405,936.00	478,043,529.92
(640,305,263.79)	Operating Balance: (A - B)		1,365,886.07	3,373,743,981.77	0.00	3,373,743,981.77	3,372,378,095.70
(640,305,263.79)	Transfer to Capital Development Fund		1,365,886.07				

STATEMENT NO. 4

FAGGE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Suppleme ntary Budget 2023	Performan ce on Budget (%)
17,661,435.40	Opening Balance 1/1/2023		36,798,979.53				-
	Add: Revenue						-
(640,305,263.79)	Transfer from Capital Development Fund		1,365,886.07				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%
(622,643,828.39)	Total Revenue		38,164,865.60	0.00	0.00	0.00	0%
							-
	Less: Capital Expenditure						-
91,359,749.99	Fixed Assets Procured	7	44,822,647.73	957,312,500.00	957,312,500.00	0.00	5%
48,889,380.39	Construction / Provision		148,643,140.82	1,712,895,560.00	1,712,895,560.00	0.00	9%
35,233,275.00	Rehabilitation / Repairs		56,003,294.82	497,791,940.00	497,791,940.00	0.00	11%
28,327,429.30	Preservation of the Environment		33,579,086.00	175,000,000.00	175,000,000.00	0.00	19%
-	Other Capital Project		-	16,000,000.00	16,000,000.00	0.00	0%
34,435,655.00	Liabilities / Equities		188,818,281.54	250,000,000.00	250,000,000.00	0.00	76%
238,245,489.68	Sub-total			471,866,450.91	3,609,000,000.00	3,609,000,000.00	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%
-	Sub-total		0.00	0.00	0.00	0.00	0%
							-
238,245,489.68	Total Capital Expenditure for the year		471,866,450.91	3,609,000,000.00	3,609,000,000.00	-	13%
							-
-860,889,318.07	Closing Balance		-433,701,585.31	-3,609,000,000.00	-3,609,000,000.00	0.00	-0.13

SCHEDULE OF INVESTMENTS
FAGGE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

GABASAWA LOCAL GOVERNMENT COUNCIL



GABASAWA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE CARETAKER CHAIRMAN)

P.M.B 3021 Kano
Zakirai Town, Kano State

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 Caretaker Committee
Gabasawa Local Govt.
Kano State

SIGNATURE

Treasurer
Gabasawa Local Govt.
Kano State



GABASAWA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE CARETAKER CHAIRMAN)

P.M.B 3021 Kano
Zakirai Town, Kano State

In case of reply Please quote Reference

Tel:
Mobile:

No.....

Date:.....

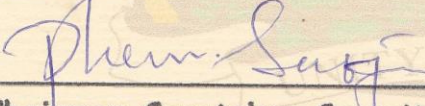
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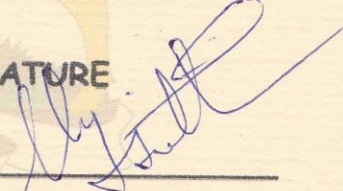
In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE


Chairman Caretaker Committee
Gabasawa Local Govt.
Kano State

SIGNATURE


Treasurer
Gabasawa Local Govt.
Kano State



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GABASAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**


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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Gabasawa Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
GABASAWA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,120,115,181.00	Local Govt Share of Statutory Allocation		1,185,474,017.61	1,405,751,005.85
1,484,928,908.00	Local Govt Share of VAT		1,305,301,829.53	971,453,601.44
546,546,779.00	Other Federally Allocated Revenue	1	761,468,236.76	204,014,761.56
90,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
-	Tax Revenue	2	1,306,195.04	-
71,655,621.15	Non Tax Revenue	3	1,694,706.28	10,151,127.39
3,300,000.00	Investment Income		620,600.00	2,165,300.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	12,818,181.82
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,316,546,489.15	Total Receipts from Operating Activities (A)		3,544,474,092.11	2,632,263,068.96
	PAYMENTS:			
1,659,267,091.41	Salaries & Wages	5	1,472,437,198.86	1,415,715,783.36
89,436,900.00	Social Benefits	6	93,981,439.36	54,545,454.48
987,650,000.00	Overhead Cost	7	229,113,886.08	506,176,263.86
143,600,000.00	Grants & Contributions		76,846,629.74	118,880,573.00
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,879,953,991.41	Total Outflow from Operating Activities (B)		2,020,245,921.55	2,095,318,074.70
	Net Cashflow From Operating Activities C = (A-B)		1,524,228,170.56	536,944,994.26
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
551,500,000.00	Fixed Assets Purchased		198,560,344.76	346,359,643.97
1,429,395,560.00	Construction / Provision		206,130,419.96	155,488,354.61
484,000,000.00	Rehabilitation / Repairs		-	141,511,102.03
82,500,000.00	Preservation of the Environment	9	-	11,628,984.57
-	Other Capital Project		-	-
215,829,286.00	Liabilities / Equities		43,023,601.05	99,059,033.44
2,763,224,846.00	Total Capital Expenditure = D		447,714,365.77	754,047,118.62
	Net Cash Flow from Investing Activities E = (C-D)		1,076,513,804.79	(217,102,124.36)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		905,389,325.47	(173,557,748.21)
	Increase/decrease in other Liability		(38,047,359.03)	41,162,313.00
	Total Movement in other cash equivalent account = G		943,436,684.50	(214,720,061.21)
	Total Expenditure from Financing Activities = F		943,436,684.50	(214,720,061.21)
	Net Cash Flow from all Activities G = (E-F)		133,077,120.29	(2,382,063.15)
	Cash & Its Equivalent as at 1/1/2023 = H		36,869,655.80	39,251,718.95
	Cash & Its Equivalent as at 31/12/2023= (G+H)		169,946,776.09	36,869,655.80

STATEMENT NO. 2

GABASAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		946.94	1,719.35
Main Account		169,123,188.99	13,963,232.97
Project Account		46,418.32	6,973.62
Revenue Account		767,544.34	22,889,052.31
Others		8,677.50	8,677.55
Total Recurrent Assets (A)	10	169,946,776.09	36,869,655.80
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		1,392,282,491.78	657,542,406.48
Stabilization		588,793,304.73	588,793,304.73
Impersonal (Others)		37,572,119.88	-
Personal		435,852.42	435,852.42
Total Non-Current Assets (C)		2,019,083,768.81	1,246,771,563.63
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		2,192,692,376.64	1,287,303,051.17
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		326,016,865.74	325,266,356.93
Others 1		27,252,395.21	28,478,143.17
Others 2		-	37,572,119.88
Total Deposits (E)		353,269,260.95	391,316,619.98
<i>Balance of Assets Over Liabilities (F)</i>		1,839,423,115.69	895,986,431.19
Total Liabilities (G= D+E+F)		2,192,692,376.64	1,287,303,051.17

STATEMENT NO. 3

GABASAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,405,751,005.85	Local Govt Share of Statutory Allocation		1,185,474,017.61	3,120,115,181.00		3,120,115,181.00	1,934,641,163.39
971,453,601.44	Local Govt Share of VAT		1,305,301,829.53	1,484,928,908.00		1,484,928,908.00	179,627,078.47
204,014,761.56	Other Federally Allocated Revenue	1	761,468,236.76	546,546,779.00		546,546,779.00	-214,921,457.76
25,909,090.90	10% State Allocation		45,454,545.46	90,000,000.00		90,000,000.00	44,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
-	Tax Revenue		1,306,195.04	-		-	-1,306,195.04
10,151,127.39	Non Tax Revenue		1,694,706.28	71,655,621.15		71,655,621.15	69,960,914.87
2,165,300.00	Investment Income		620,600.00	3,300,000.00		3,300,000.00	2,679,400.00
-	Interest Earned		0.00	0.00		0.00	0.00
-	Refund and Re-imbursement	2	0.00	0.00		0.00	0.00
-	Aids & Grants		0.00	0.00		0.00	0.00
12,818,181.82	Domestic Loans/Borrowings		0.00	0.00		0.00	0.00
-	Extraordinary Items		0.00	0.00		0.00	0.00
-	Prepayments/Arrears of Revenue		0.00	0.00		0.00	0.00
2,632,263,068.96	Total Revenue (A)		3,544,474,092.11	5,316,546,489.15	-	5,316,546,489.15	1,772,072,397.04
	LESS EXPENDITURE:						
1,415,715,783.36	Salaries & Wages	3	1,472,437,198.86	1,659,267,091.41		1,659,267,091.41	186,829,892.55
54,545,454.48	Social Benefits	4	93,981,439.36	89,436,900.00		89,436,900.00	-4,544,539.36
506,176,263.86	Overhead Cost	5	229,113,886.08	987,650,000.00		987,650,000.00	758,536,113.92
118,880,573.00	Grants & Contributions		76,846,629.74	143,600,000.00		143,600,000.00	66,753,370.26
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
2,095,318,074.70	Total Expenditure (B)		2,020,245,921.55	2,879,953,991.41	-	2,879,953,991.41	859,708,069.86
536,944,994.26	Operating Balance: (A - B)		1,524,228,170.56	2,436,592,497.74	-	2,436,592,497.74	912,364,327.18
536,944,994.26	Transfer to Capital Development Fund		1,524,228,170.56				

STATEMENT NO. 4

GABASAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplem entary Budget 2023	Performa nce on Budget (%)
39,251,718.95	Opening Balance 1/1/2023	36,869,655.80				-
	Add: Revenue					-
536,944,994.26	Transfer from Capital Development Fund	1,524,228,170.56				0%
0	Infrastructural Development Loan	0	-	0	0	0%
0	Commercial Agriculture Credit Scheme	0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan	0	-	0	0	0%
0	Aids & Grants	0	-	0	0	0%
576,196,713.21	Total Revenue	1,561,097,826.36	-	-	-	0%
	Less: Capital Expenditure					-
346,359,643.97	Fixed Assets Purchased	198,560,344.76	551,500,000.00	551,500,000.00		36%
155,488,354.61	Construction / Provision	206,130,419.96	1,429,395,560.00	1,429,395,560.00		14%
141,511,102.03	Rehabilitation / Repairs	-	484,000,000.00	484,000,000.00		0%
11,628,984.57	Preservation of the Environment	-	82,500,000.00	82,500,000.00		0%
-	Other Capital Project	-	-	-		#DIV/0!
99,059,033.44	Liabilities / Equities	43,023,601.05	215,829,286.00	215,829,286.00		20%
754,047,118.62	Sub-total	447,714,365.77	2,763,224,846.00	2,763,224,846.00	-	16%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
754,047,118.62	Total Capital Expenditure for the year	447,714,365.77	2,763,224,846.00	2,763,224,846.00	-	16%
-177,850,405.41	Closing Balance	1,113,383,460.59	-2,763,224,846.00	-2,763,224,846.00	0.00	-0.16

SCHEDULE OF INVESTMENTS
GABASAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

GARKO LOCAL GOVERNMENT COUNCIL



GARKO LOCAL GOVERNMENT COUNCIL
Kano State – Nigeria
(OFFICE OF THE CHAIRMAN)

No.....

PMB 3021 Kanó.

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 (FRC) and the financial reporting Council of Nigeria The compliance include Note to the accounts.

In addition the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Financial Regulations (2004) as revised and other Kano legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
GARKO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GARKO LOCAL GOVT. COUNCIL
KANO STATE



GARKO LOCAL GOVERNMENT COUNCIL
Kano State – Nigeria
(OFFICE OF THE CHAIRMAN)

No.....

PMB 3021 Kano.

Date:-----

TEL:
Mobile

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2023.

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
GARKO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GARKO LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GARKO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Garko Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

30th August, 2024
Safar, 1446 AH

STATEMENT NO. 1
GARKO LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,864,518,402.80	Local Govt Share of Statutory Allocation		1,057,448,143.36	1,253,936,205.34
992,500,000.00	Local Govt Share of VAT		1,190,340,891.40	887,940,558.49
867,000,000.00	Other Federally Allocated Revenue	1	681,791,647.58	183,112,251.86
65,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
1,000,000.00	Tax Revenue	2	1,857,195.04	579,500.00
79,825,771.83	Non Tax Revenue	3	801,500.00	2,442,927.72
6,700,000.00	Investment Income		921,200.00	614,350.00
300,000.00	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
10,000,000.00	Aids & Grants		-	-
12,092,671.61	Domestic Loans/Borrowings		-	28,954,748.27
5,000,000.00	Extraordinary Items		-	150,000.00
200,000.00	Prepayments/Arrears of Revenue		-	-
4,904,136,846.24	Total Receipts from Operating Activities (A)		3,221,769,084.27	2,383,639,632.58
	PAYMENTS:			
1,226,437,177.94	Salaries & Wages	5	1,140,257,873.72	1,043,054,001.88
111,702,518.00	Social Benefits	6	81,769,341.59	44,090,908.96
897,840,000.00	Overhead Cost	7	528,014,565.35	614,277,988.94
200,500,000.00	Grants & Contributions		104,353,933.76	112,707,465.09
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,436,479,695.94	Total Outflow from Operating Activities (B)		2,002,262,481.93	1,814,130,364.87
	Net Cashflow From Operating Activities C = (A-B)		1,219,506,602.34	569,509,267.71
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
408,800,000.00	Fixed Assets Purchased		45,075,875.14	68,181,818.20
1,378,403,231.47	Construction / Provision		92,963,787.96	177,730,104.15
482,000,000.00	Rehabilitation / Repairs		8,940,492.60	36,000,000.00
55,500,000.00	Preservation of the Environment	9	-	5,730,781.80
-	Other Capital Project		-	-
128,000,641.65	Liabilities / Equities		2,105,700.00	26,918,440.14
2,452,703,873.12	Total Capital Expenditure = D		149,085,855.70	314,561,144.29
	Net Cash Flow from Investing Activities E = (C-D)		1,070,420,746.64	254,948,123.42
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		919,784,573.91	211,857,357.22
	Increase/decrease in other Liability		6,000.00	(123,656.47)
	Total Movement in other cash equivalent account = G		919,778,573.91	211,733,700.75
	Total Expenditure from Financing Activities = F		919,778,573.91	211,733,700.75
	Net Cash Flow from all Activities G = (E-F)		150,642,172.73	43,214,422.67
	Cash & Its Equivalent as at 1/1/2023 = H		45,392,866.58	2,425,756.85
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		196,035,039.31	45,640,179.52

STATEMENT NO. 2

GARKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		508.01	508.01
Main Account		195,987,751.27	22,612,981.73
Project Account			-
Revenue Account		45,255.63	22,774,129.44
Others		1,524.40	5,247.40
Total Recurrent Assets (A)	10	196,035,039.31	45,392,866.58
Non-Current Assets			
Total Investments (B)	11	3,161,855.51	3,161,855.51
Advances			
Retained Balance	12	3,046,887,971.13	2,277,745,569.95
Stabilization		591,747,428.39	591,747,428.39
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		3,638,635,399.52	2,869,492,998.34
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		3,837,832,294.34	2,918,047,720.43
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		53,386,528.15	53,386,528.15
Others 1		36,077,605.60	36,071,605.60
Others 2		-	-
Total Deposits (E)		89,464,133.75	89,458,133.75
<i>Balance of Assets Over Liabilities (F)</i>		3,748,368,160.59	2,828,589,586.68
Total Liabilities (G= D+E+F)		3,837,832,294.34	2,918,047,720.43

STATEMENT NO. 3

GARKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget	
	REVENUE:							
1,253,936,205.34	Local Govt Share of Statutory Allocation	<u>1</u>	1,057,448,143.36	2,864,518,402.80		2,864,518,402.80	1,807,070,259.44	
887,940,558.49	Local Govt Share of VAT		1,190,340,891.40	992,500,000.00		992,500,000.00	-197,840,891.40	
183,112,251.86	Other Federally Allocated Revenue		681,791,647.58	867,000,000.00		867,000,000.00	185,208,352.42	
25,909,090.90	10% State Allocation		45,454,545.46	65,000,000.00		65,000,000.00	19,545,454.54	
-	Other Capital Receipts		243,153,961.43				-243,153,961.43	
579,500.00	Tax Revenue	<u>2</u>	1,857,195.04	1,000,000.00		1,000,000.00	-857,195.04	
2,442,927.72	Non Tax Revenue		801,500.00	79,825,771.83		79,825,771.83	79,024,271.83	
614,350.00	Investment Income		921,200.00	6,700,000.00		6,700,000.00	5,778,800.00	
-	Interest Earned		-	300,000.00		300,000.00	300,000.00	
-	Refund and Reimbursement		-	-		-	0.00	
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00	
28,954,748.27	Domestic Loans/Borrowings		-	12,092,671.61		12,092,671.61	12,092,671.61	
150,000.00	Extraordinary Items		-	5,000,000.00		5,000,000.00	5,000,000.00	
-	Prepayments/Arrears of Revenue		-	200,000.00		200,000.00	200,000.00	
2,383,639,632.58	Total Revenue (A)			3,221,769,084.27	4,904,136,846.24	-	4,904,136,846.24	1,682,367,761.97
	LESS EXPENDITURE:							
1,043,054,001.88	Salaries & Wages	<u>3</u>	1,140,257,873.72	1,226,437,177.94		1,226,437,177.94	86,179,304.22	
044,090,908.96	Social Benefits	<u>4</u>	81,769,341.59	111,702,518.00		111,702,518.00	29,933,176.41	
614,277,988.94	Overhead Cost	<u>5</u>	528,014,565.35	897,840,000.00		897,840,000.00	369,825,434.65	
112,707,465.09	Grants & Contributions	<u>6</u>	104,353,933.76	200,500,000.00		200,500,000.00	96,146,066.24	
-	Subsidies General		-	-		0	0	0.00
-	Domestic Interest/Discount		147,866,767.51	-		0	0	-147,866,767.51
-	Transfer to other Fund		-	-		0	0	0.00
1,814,130,364.87	Total Expenditure (B)		2,002,262,481.93	2,436,479,695.94	-	2,436,479,695.94	434,217,214.01	
569,509,267.71	Operating Balance: (A - B)		1,219,506,602.34	2,467,657,150.30	-	2,467,657,150.30	1,248,150,547.96	
569,509,267.71	Transfer to Capital Development Fund		1,219,506,602.34					

STATEMENT NO. 4

GARKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementary Budget 2023	Performance on Budget (%)
2,425,756.85	Opening Balance 1/1/2021		45,392,866.58				-
	Add: Revenue						-
569,509,267.71	Transfer from Capital Development Fund		1,219,506,602.34				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
571,935,024.56	Total Revenue		1,264,899,468.92	-	-	-	0%
							-
	Less: Capital Expenditure						-
68,181,818.20	Fixed Assets Procured		45,075,875.14	408,800,000.00	408,800,000.00		11%
177,730,104.15	Construction / Provision		92,963,787.96	1,378,403,231.47	1,378,403,231.47		7%
36,000,000.00	Rehabilitation / Repairs	7	8,940,492.60	482,000,000.00	482,000,000.00		2%
5,730,781.80	Preservation of the Environment		-	55,500,000.00	55,500,000.00		0%
-	Other Capital Project		-	-	-	-	#DIV/0!
26,918,440.14	Liabilities / Equities		2,105,700.00	128,000,641.65	128,000,641.65		2%
314,561,144.29	Sub-total		149,085,855.70	2,452,703,873.12	2,452,703,873.12	-	6%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
314,561,144.29	Total Capital Expenditure for the year		149,085,855.70	2,452,703,873.12	2,452,703,873.12	-	6%
							-
257,373,880.27	Closing Balance		1,115,813,613.22	-2,452,703,873.12	-2,452,703,873.12	0.00	-0.06

SCHEDULE OF INVESTMENTS
GARKO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

GARUN MALAM LOCAL GOVERNMENT COUNCIL



GARUN MALLAM LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P. M. B. 3021
Kano - Nigeria

In case of reply Please quote Reference

No.....

Date _____

Tel:
Mobile:

STATEMENT OF ACCOUNT POLICY

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

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

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
GARUN MALAM LOCAL GOVT.
KANO STATE

SIGNATURE:

TREASURER
GARUN MALAM LOCAL GOVT.
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 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, 2023.

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
GARUN MALAM LOCAL GOVT.
KANO STATE

SIGNATURE:

TREASURER
GARUN MALAM LOCAL GOVT.
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GARUN MALAM LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Garun Mallam Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

GARUN MALAM LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,400,200,456.00	Local Govt Share of Statutory Allocation		1,051,930,123.17	1,247,392,862.92
832,640,051.00	Local Govt Share of VAT		1,081,415,076.96	808,811,713.80
715,739,186.00	Other Federally Allocated Revenue	1	670,230,017.03	178,376,644.54
98,808,716.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
50,000.00	Tax Revenue	2	1,326,195.04	-
34,838,000.00	Non Tax Revenue	3	143,450.00	900,750.00
800,000.00	Investment Income		309,570.00	195,200.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	18,413,293.27
5,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,098,076,409.00	Total Receipts from Operating Activities (A)		3,093,962,939.09	2,279,999,555.43
	PAYMENTS:			
1,049,838,394.00	Salaries & Wages	5	1,081,558,129.89	1,323,006,371.11
70,500,000.00	Social Benefits	6	68,181,818.18	-
1,006,504,565.00	Overhead Cost	7	626,353,674.94	534,161,974.12
174,000,000.00	Grants & Contributions		99,107,996.81	107,524,394.72
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,300,842,959.00	Total Outflow from Operating Activities (B)		2,023,068,387.33	1,964,692,739.95
	Net Cashflow From Operating Activities C = (A-B)		1,070,894,551.76	315,306,815.48
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
467,500,000.00	Fixed Assets Procured		90,298,659.11	55,054,090.63
901,393,560.00	Construction / Provision		29,632,704.11	-
757,000,000.00	Rehabilitation / Repairs		15,301,804.15	-
175,060,417.00	Preservation of the Environment	9	-	-
10,000,000.00	Other Capital Project		1,590,909.00	-
210,000,000.00	Liabilities / Equities		19,254,770.08	-
2,520,953,977.00	Total Capital Expenditure = D		156,078,846.45	55,054,090.63
	Net Cash Flow from Investing Activities E = (C-D)		914,815,705.31	260,252,724.85
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		764,565,324.58	272,685,045.90
	Increase/decrease in other Liability		(0.00)	5,569,423.35
	Total Movement in other cash equivalent account = G		764,565,324.58	267,115,622.55
	Total Expenditure from Financing Activities = F		764,565,324.58	267,115,622.55
	Net Cash Flow from all Activities G = (E-F)		150,250,380.73	(6,862,897.70)
	Cash & Its Equivalent as at 1/1/2023 = H		36,683,074.36	43,545,972.06
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		186,933,455.09	36,683,074.36

STATEMENT NO. 2

GARUN MALAM LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	
Main Account		186,932,029.07	13,781,498.18
Project Account		-	
Revenue Account		-	22,900,735.24
Others		1,426.02	840.94
Total Recurrent Assets (A)	10	186,933,455.09	36,683,074.36
Non-Current Assets			
Total Investments (B)	11	5,682,922.98	5,682,922.98
Advances			
12			
Retained Balance		4,071,766,052.39	3,457,451,108.54
Stabilization		608,313,824.48	608,313,824.48
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		4,680,079,876.87	4,065,764,933.02
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		4,872,696,254.94	4,108,130,930.36
LIABILITIES			
13			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		64,802,711.86	61,810,396.52
Others 1		33,816,622.25	36,808,937.59
Others 2		-	-
Total Deposits (E)		98,619,334.11	98,619,334.11
<i>Balance of Assets Over Liabilities (F)</i>		4,774,076,920.83	4,009,511,596.25
Total Liabilities (G= D+E+F)		4,872,696,254.94	4,108,130,930.36

STATEMENT NO. 3

GARUN MALAM LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,247,392,862.92	Local Govt Share of Statutory Allocation		1,051,930,123.17	3,400,200,456.00		3,400,200,456.00	2,348,270,332.83
808,811,713.80	Local Govt Share of VAT	1	1,081,415,076.96	832,640,051.00		832,640,051.00	-248,775,025.96
178,376,644.54	Other Federally Allocated Revenue		670,230,017.03	715,739,186.00		715,739,186.00	45,509,168.97
25,909,090.90	10% State Allocation		45,454,545.46	98,808,716.00		98,808,716.00	53,354,170.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
-	Tax Revenue	2	1,326,195.04	50,000.00		50,000.00	-1,276,195.04
900,750.00	Non Tax Revenue	3	143,450.00	34,838,000.00		34,838,000.00	34,694,550.00
195,200.00	Investment Income	4	309,570.00	800,000.00		800,000.00	490,430.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement		-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
18,413,293.27	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	5,000,000.00		5,000,000.00	5,000,000.00
-	Prepayments/Arrears of Revenue	-	-		-	0.00	
2,279,999,555.43	Total Revenue (A)		3,093,962,939.09	5,098,076,409.00	-	5,098,076,409.00	2,004,113,469.91
	LESS EXPENDITURE:						
1,323,006,371.11	Salaries & Wages	5	1,081,558,129.89	1,049,838,394.00		1,049,838,394.00	-31,719,735.89
-	Social Benefits	6	68,181,818.18	70,500,000.00		70,500,000.00	2,318,181.82
534,161,974.12	Overhead Cost	7	626,353,674.94	1,006,504,565.00		1,006,504,565.00	380,150,890.06
107,524,394.72	Grants & Contributions	8	99,107,996.81	174,000,000.00		174,000,000.00	74,892,003.19
-	Subsidies General		-	-		0	0.00
-	Domestic Interest/Discount		147,866,767.51	-		0	-147,866,767.51
-	Transfer to other Fund		-	-		0	0.00
1,964,692,739.95	Total Expenditure (B)		2,023,068,387.33	2,300,842,959.00	-	2,300,842,959.00	277,774,571.67
315,306,815.48	Operating Balance: (A - B)		1,070,894,551.76	2,797,233,450.00	-	2,797,233,450.00	1,726,338,898.24
315,306,815.48	Transfer to Capital Development Fund		1,070,894,551.76				

STATEMENT NO. 4

GARUN MALAM LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplem entary Budget 2023	Performa nce on Budget (%)
43,545,972.06	Opening Balance 1/1/2023		36,683,074.36				-
	Add: Revenue						-
315,306,815.48	Transfer from Capital Development Fund		1,070,894,551.76				0%
0	Infrastructural Development Loan		0.00	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
358,852,787.54	Total Revenue		1,107,577,626.12	-		-	0%
							-
	Less: Capital Expenditure						-
55,054,090.63	Fixed Assets Procured		90,298,659.11	467,500,000.00	467,500,000.00		19%
-	Construction / Provision		29,632,704.11	901,393,560.00	901,393,560.00		3%
-	Rehabilitation / Repairs	9	15,301,804.15	757,000,000.00	757,000,000.00		2%
-	Preservation of the Environment		-	175,060,417.00	175,060,417.00		0%
-	Other Capital Project		1,590,909.00	10,000,000.00	10,000,000.00		16%
-	Liabilities / Equities		19,254,770.08	210,000,000.00	210,000,000.00		9%
55,054,090.63	Sub-total		156,078,846.45	2,520,953,977.00	2,520,953,977.00	-	6%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
55,054,090.63	Total Capital Expenditure for the year		156,078,846.45	2,520,953,977.00	2,520,953,977.00	-	6%
							-
303,798,696.91	Closing Balance		951,498,779.67	-2,520,953,977.00	-2,520,953,977.00	0.00	-0.06

SCHEDULE OF INVESTMENTS
GARUN MALAM LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

GAYA LOCAL GOVERNMENT COUNCIL



GAYA LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

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

Tel:

Mobile:

In case of reply Please quote Reference

No.....

DATE

0249

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 CARETAKER COMMITTEE
GAYA LOCAL GOVERNMENT COUNCIL
KANO STATE.

SIGNATURE

TREASURER
GAYA LOCAL GOVERNMENT COUNCIL
KANO STATE.

UNITY AND FAITH



GAYA LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

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

Tel:
Mobile:

In case of reply Please quote Reference

No.....

0301

DATE.....

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2022.

Best Regard,

SIGNATURE

CHAIRMAN CARETAKER COMMITTEE
GAYA LOCAL GOVERNMENT COUNCIL,
KANO STATE.

SIGNATURE

TREASURER
GAYA LOCAL GOVERNMENT COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GAYA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Gaya Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
GAYA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,776,552,570.00	Local Govt Share of Statutory Allocation		1,136,895,427.80	1,348,145,861.87
1,269,015,754.00	Local Govt Share of VAT		1,281,533,054.79	954,186,843.36
558,564,462.00	Other Federally Allocated Revenue	1	732,787,352.12	196,815,643.13
63,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
100,000.00	Tax Revenue	2	1,306,195.04	267,500.00
73,219,202.00	Non Tax Revenue	3	4,149,292.60	4,108,430.87
2,050,000.00	Investment Income		1,207,260.00	1,124,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
5,000,000.00	Aids & Grants		-	-
214,457,045.00	Domestic Loans/Borrowings		-	22,954,748.27
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,961,959,033.00	Total Receipts from Operating Activities (A)		3,446,487,089.24	2,553,512,118.40
	PAYMENTS:			
1,733,054,798.15	Salaries & Wages	5	1,581,780,567.91	1,439,422,800.82
110,982,674.00	Social Benefits	6	71,989,647.18	-
1,026,175,526.00	Overhead Cost	7	501,119,302.06	595,237,747.17
225,800,000.00	Grants & Contributions		83,328,016.72	108,616,691.88
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
3,096,012,998.15	Total Outflow from Operating Activities (B)		2,386,084,301.38	2,143,277,239.87
	Net Cashflow From Operating Activities C = (A-B)		1,060,402,787.86	410,234,878.53
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
369,650,000.00	Fixed Assets Procured		59,335,026.48	133,665,400.62
1,301,206,728.00	Construction / Provision		56,911,408.59	27,871,172.28
500,000,000.00	Rehabilitation / Repairs		25,348,204.12	-
105,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
126,440,077.00	Liabilities / Equities		125,551,499.54	118,854,329.90
2,402,296,805.00	Total Capital Expenditure = D		267,146,138.73	280,390,902.80
	Net Cash Flow from Investing Activities E = (C-D)		793,256,649.13	129,843,975.73
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		129,320,344.15	-
	Increase/decrease in other Liability		(534,615,960.83)	(98,600,164.45)
	Total Movement in other cash equivalent account = G		663,936,304.98	98,600,164.45
	Total Expenditure from Financing Activities = F		663,936,304.98	98,600,164.45
	Net Cash Flow from all Activities G = (E-F)		129,320,344.15	31,243,811.28
	Cash & Its Equivalent as at 1/1/2023 = H		40,509,683.92	9,265,872.64
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		169,830,028.07	40,509,683.92

STATEMENT NO. 2

GAYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
cash		-	
Main Account		169,391,822.11	16,974,495.85
Project Account		-	
Revenue Account		249,471.69	22,922,352.76
others		188,734.27	612,835.31
Total Recurrent Assets (A)	10	169,830,028.07	40,509,683.92
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
Advances	12		
Retained Balance		-	-
stabilization		583,932,402.65	583,932,402.65
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		583,932,402.65	583,932,402.65
<i>Balance of Liabilities Over Assets (D)</i>			123,699,455.85
Total Assets (D= A+B+C+D)		757,423,846.66	751,802,958.36
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		89,267,899.09	84,500,021.30
Others 1		33,124,747.30	29,310,445.07
Others 2		94,794,351.14	637,992,491.99
Total Deposits (E)		217,186,997.53	751,802,958.36
<i>Balance of Assets Over Liabilities (F)</i>		540,236,849.13	
Total Liabilities (G= D+E+F)		757,423,846.66	751,802,958.36

STATEMENT NO. 3

GAYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,348,145,861.87	Local Govt Share of Statutory Allocation		1,136,895,427.80	3,776,552,570.00		3,776,552,570.00	2,639,657,142.20
954,186,843.36	Local Govt Share of VAT		1,281,533,054.79	1,269,015,754.00		1,269,015,754.00	-12,517,300.79
196,815,643.13	Other Federally Allocated revenue	1	732,787,352.12	558,564,462.00		558,564,462.00	-174,222,890.12
25,909,090.90	10% State Allocation		45,454,545.46	63,000,000.00		63,000,000.00	17,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
267,500.00	Tax Revenue	2	1,306,195.04	100,000.00		100,000.00	-1,206,195.04
4,108,430.87	Non Tax Revenue	3	4,149,292.60	73,219,202.00		73,219,202.00	69,069,909.40
1,124,000.00	Investment Income		1,207,260.00	2,050,000.00		2,050,000.00	842,740.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	5,000,000.00		5,000,000.00	5,000,000.00
22,954,748.27	Domestic Loans/Borrowings		-	214,457,045.00		214,457,045.00	214,457,045.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of revenue		-	-		-	0.00
2,553,512,118.40	Total Revenue (A)		3,446,487,089.24	5,961,959,033.00	-	5,961,959,033.00	2,515,471,943.76
	LESS EXPENDITURE:						
1,439,422,800.82	Salaries & Wages	5	1,581,780,567.91	1,733,054,798.15		1,733,054,798.15	151,274,230.24
-	Social Benefits	6	71,989,647.18	110,982,674.00		110,982,674.00	38,993,026.82
595,237,747.17	Overhead Cost	7	501,119,302.06	1,026,175,526.00		1,026,175,526.00	525,056,223.94
108,616,691.88	Grants & Contributions		83,328,016.72	225,800,000.00		225,800,000.00	142,471,983.28
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
2,143,277,239.87	Total Expenditure (B)		2,386,084,301.38	3,096,012,998.15	-	3,096,012,998.15	709,928,696.77
410,234,878.53	Operating Balance: (A - B)		1,060,402,787.86	2,865,946,034.85	-	2,865,946,034.85	1,805,543,246.99
410,234,878.53	Transfer to Capital Development Fund		1,060,402,787.86				

STATEMENT NO. 4

GAYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplem entary Budget 2023	Performance on Budget (%)
9,265,872.64	Opening Balance 1/1/2023		40,509,683.92				-
	Add: Revenue						-
410,234,878.53	Transfer from Capital Development Fund		1,060,402,787.86				0%
0	Infrastructural Development Loan		0.00	0.00	0.00	0	0%
0	Commercial Agriculture Credit Scheme		0.00	0.00	0.00	0	0%
0	Small And Medium Scale Enterprises Loan		0.00	0.00	0.00	0	0%
0	Aids & Grants		0.00	0.00	0.00	0	0%
419,500,751.17	Total Revenue		1,100,912,471.78	0.00	0.00	-	0%
							-
	Less: Capital Expenditure						-
133,665,400.62	Fixed Assets Procured		59,335,026.48	369,650,000.00	369,650,000.00		16%
27,871,172.28	Construction / Provision		56,911,408.59	1,301,206,728.00	1,301,206,728.00		4%
-	Rehabilitation / Repairs	9	25,348,204.12	500,000,000.00	500,000,000.00		5%
-	Preservation of the environment		-	105,000,000.00	105,000,000.00		0%
-	Other Capital Project		-	-	-		#DIV/0!
118,854,329.90	Liabilities / Equities		125,551,499.54	126,440,077.00	126,440,077.00		99%
280,390,902.80	Sub-total		267,146,138.73	2,402,296,805.00	2,402,296,805.00	-	11%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
280,390,902.80	Total Capital Expenditure for the year		267,146,138.73	2,402,296,805.00	2,402,296,805.00	-	11%
							-
139,109,848.37	Closing Balance		833,766,333.05	-2,402,296,805.00	-2,402,296,805.00	0.00	-0.11

SCHEDULE OF INVESTMENTS
GAYA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

GEZAWA LOCAL GOVERNMENT COUNCIL



GEZAWA LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Tel:
08167569599
08083779444

In case of reply please
quote Reference

No: _____

Gezawa Local Government
Secretariat
Kabo State

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:

CARETAKER COMMITTEE CHAIRMAN
GEZAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GEZAWA LOCAL GOVT. COUNCIL
KANO STATE



GEZAWA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Tel:

08167569599

08083779444

*In case of reply please
quote Reference*

No: _____

Gezawa Local Government
Secretariat
Kabo State

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, 2023

Best Regard,

SIGNATURE: _____

CARETAKER COMMITTEE 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
Email: lgauditkano@gmail.com

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GEZAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Gezawa Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

GEZAWA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,576,850,200.00	Local Govt Share of Statutory Allocation		1,298,255,766.12	1,539,489,117.41
1,008,310,358.00	Local Govt Share of VAT		1,473,437,676.73	1,093,595,404.17
180,387,458.00	Other Federally Allocated Revenue	1	836,884,455.83	224,894,474.78
90,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
80,435,100.00	Tax Revenue	2	13,307,695.04	-
101,747,380.00	Non Tax Revenue	3	5,525,000.00	3,902,700.00
9,000,000.00	Investment Income		8,658,000.00	11,315,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	28,954,748.28
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,046,730,496.00	Total Receipts from Operating Activities (A)		3,924,677,100.61	2,928,060,535.54
	PAYMENTS:			
2,066,113,584.00	Salaries & Wages	5	1,879,036,393.03	1,779,174,605.71
64,600,000.00	Social Benefits	6	68,181,818.18	-
542,541,683.00	Overhead Cost	7	367,866,078.31	397,419,231.40
168,000,000.00	Grants & Contributions		165,433,338.92	125,489,387.66
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,841,255,267.00	Total Outflow from Operating Activities (B)		2,628,384,395.95	2,302,083,224.77
	Net Cashflow From Operating Activities C = (A-B)		1,296,292,704.66	625,977,310.77
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
239,523,528.57	Fixed Assets Procured		13,636,363.63	101,467,818.15
1,534,017,146.86	Construction / Provision		91,132,044.92	38,254,181.81
394,915,630.00	Rehabilitation / Repairs		120,602,295.50	114,684,432.11
164,365,415.00	Preservation of the Environment	9	111,668,803.96	49,847,477.27
-	Other Capital Project		-	-
245,343,048.00	Liabilities / Equities		228,744,045.99	149,890,868.81
2,578,164,768.43	Total Capital Expenditure = D		565,783,554.00	454,144,778.15
	Net Cash Flow from Investing Activities E = (C-D)		730,509,150.66	171,832,532.62
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		473,681,122.79	-
	Increase/decrease in other Liability		(107,519,152.85)	(166,434,532.32)
	Total Movement in other cash equivalent account = G		581,200,275.64	166,434,532.32
	Total Expenditure from Financing Activities = F		581,200,275.64	166,434,532.32
	Net Cash Flow from all Activities G = (E-F)		149,308,875.02	5,398,000.30
	Cash & Its Equivalent as at 1/1/2023 = H		40,484,757.74	35,086,757.44
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		189,793,632.76	40,484,757.74

STATEMENT NO. 2

GEZAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
cash		-	
Main Account		182,512,029.87	16,590,223.42
Project Account		-	
Revenue Account		101,868.17	23,891,341.70
Others		7,179,734.72	3,192.62
Total Recurrent Assets (A)	10	189,793,632.76	40,484,757.74
Non-Current Assets			
Total Investments (B)	<u>11</u>	6,074,707.16	6,074,707.16
Advances			
Retained Balance	12	324,372,247.77	-
Stabilization		603,597,199.84	603,597,199.84
Impersonal (Others)		-	
Personal		-	-
Total Non-Current Assets (C)		927,969,447.61	603,597,199.84
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		1,123,837,787.53	650,156,664.74
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		163,182,712.05	163,182,712.05
Others 1		15,472,382.76	15,472,382.76
Others 2			107,519,152.85
Total Deposits (E)		178,655,094.81	286,174,247.66
<i>Balance of Assets Over Liabilities (F)</i>		945,182,692.72	363,982,417.08
Total Liabilities (G= D+E+F)		1,123,837,787.53	650,156,664.74

STATEMENT NO. 3

GEZAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,539,489,117.41	Local Govt Share of Statutory Allocation		1,298,255,766.12	3,576,850,200.00	0.00	3,576,850,200.00	2,278,594,433.88
1,093,595,404.17	Local Govt Share of VAT		1,473,437,676.73	1,008,310,358.00	0.00	1,008,310,358.00	-465,127,318.73
224,894,474.78	Other Federally Allocated Revenue	1	836,884,455.83	180,387,458.00	0.00	180,387,458.00	-656,496,997.83
25,909,090.90	10% State Allocation		45,454,545.46	90,000,000.00	0.00	90,000,000.00	44,545,454.54
-	Other Capital Receipts		243,153,961.43	-	0.00	-	-243,153,961.43
-	Tax Revenue	2	13,307,695.04	80,435,100.00	0.00	80,435,100.00	67,127,404.96
3,902,700.00	Non Tax Revenue	3	5,525,000.00	101,747,380.00	0.00	101,747,380.00	96,222,380.00
11,315,000.00	Investment Income		8,658,000.00	9,000,000.00	0.00	9,000,000.00	342,000.00
-	Interest Earned		0.00	0.00	0.00	0.00	0.00
-	Refund and Re-imbursement	4	0.00	0.00	0.00	0.00	0.00
-	Aids & Grants		0.00	0.00	0.00	0.00	0.00
28,954,748.28	Domestic Loans/Borrowings		0.00	0.00	0.00	0.00	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
2,928,060,535.54	Total Revenue (A)		3,924,677,100.61	5,046,730,496.00	0.00	5,046,730,496.00	1,122,053,395.39
	LESS EXPENDITURE:						
1,779,174,605.71	Salaries & Wages	5	1,879,036,393.03	2,066,113,584.00		2,066,113,584.00	187,077,190.97
-	Social Benefits	6	68,181,818.18	64,600,000.00		64,600,000.00	-3,581,818.18
397,419,231.40	Overhead Cost	7	367,866,078.31	542,541,683.00		542,541,683.00	174,675,604.69
125,489,387.66	Grants & Contributions		165,433,338.92	168,000,000.00		168,000,000.00	2,566,661.08
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
2,302,083,224.77	Total Expenditure (B)		2,628,384,395.95	2,841,255,267.00	-	2,841,255,267.00	212,870,871.05
625,977,310.77	Operating Balance: (A - B)		1,296,292,704.66	2,205,475,229.00	-	2,205,475,229.00	909,182,524.34
625,977,310.77	Transfer to Capital Development Fund		1,296,292,704.66				

STATEMENT NO. 4

GEZAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplem entary Budget 2022	Performan ce on Budget (%)
35,086,757.44	Opening Balance 1/1/2022		40,484,757.74				-
	Add: Revenue						-
625,977,310.77	Transfer from Capital Development Fund		1,296,292,704.66				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%
661,064,068.21	Total Revenue		1,336,777,462.40	0.00	0.00	0.00	0%
							-
	Less: Capital Expenditure						-
101,467,818.15	Fixed Assets Procured		13,636,363.63	239,523,528.57	239,523,528.57		6%
38,254,181.81	Construction / Provision		91,132,044.92	1,534,017,146.86	1,534,017,146.86		6%
114,684,432.11	Rehabilitation / Repairs	9	120,602,295.50	394,915,630.00	394,915,630.00		31%
49,847,477.27	Preservation of the environment		111,668,803.96	164,365,415.00	164,365,415.00		68%
-	Other Capital Project		-				#DIV/0!
149,890,868.81	Liabilities / Equities		228,744,045.99	245,343,048.00	245,343,048.00		93%
454,144,778.15	Sub-total		565,783,554.00	2,578,164,768.43	2,578,164,768.43	-	22%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
454,144,778.15	Total Capital Expenditure for the year		565,783,554.00	2,578,164,768.43	2,578,164,768.43	-	22%
							-
206,919,290.06	Closing Balance		770,993,908.40	-2,578,164,768.43	-2,578,164,768.43	0.00	-0.22

SCHEDULE OF INVESTMENTS
GEZAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

GHARI LOCAL GOVERNMENT COUNCIL



GHARI LOCAL GOVERNMENT

KANO STATE

Ghari Local Govt. secretariat
P.M.B, 3021, Ghari Town,
Kano - Nigeria.

Tel:
Mobile:

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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

DATE 1st May, 2022

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 CARETAKER COMMITTEE
GHARI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GHARI LOCAL GOVT. COUNCIL
KANO STATE



GHARI LOCAL GOVERNMENT

KANO STATE

Ghari Local Govt. secretariat
P.M.B, 3021, Ghari Town,
Kano - Nigeria.

Tel:
Mobile:

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply please quote Reference

Ref. No. _____

DATE 1st May, 2022

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, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
GHARI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GHARI LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GHARI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

I have examined the Financial Statements together with the Schedules as prepared and submitted by Ghari 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 Ghari Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

GHARI LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,209,872,782.00	Local Govt Share of Statutory Allocation		1,022,888,981.44	1,212,955,487.15
1,337,632,795.17	Local Govt Share of VAT		1,068,449,860.26	799,393,169.40
1,317,951,174.00	Other Federally Allocated Revenue	1	653,181,334.58	174,118,772.20
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
1,000,000.00	Tax Revenue	2	1,306,195.04	-
81,413,005.89	Non Tax Revenue	3	152,500.00	1,875,332.47
8,815,000.00	Investment Income		1,737,100.00	1,872,000.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
6,500,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	28,954,748.27
1,949,500.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
6,034,134,257.06	Total Receipts from Operating Activities (A)		3,036,324,478.21	2,245,078,600.39
	PAYMENTS:			
1,203,272,823.43	Salaries & Wages	5	1,266,753,369.52	1,130,894,625.63
107,471,904.00	Social Benefits	6	68,181,818.18	-
1,071,085,392.68	Overhead Cost	7	616,557,538.34	420,380,670.08
214,200,000.00	Grants & Contributions		154,831,189.52	104,000,000.00
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,596,030,120.11	Total Outflow from Operating Activities (B)		2,254,190,683.07	1,655,275,295.71
	Net Cashflow From Operating Activities C = (A-B)		782,133,795.14	589,803,304.68
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
310,159,090.11	Fixed Assets Purchased		10,930,000.00	67,306,994.19
1,807,695,560.00	Construction / Provision		69,853,610.71	251,648,963.40
828,250,000.00	Rehabilitation / Repairs		45,000,000.00	32,136,363.64
107,000,000.00	Preservation of the Environment	9	-	4,500,000.00
10,000,000.00	Other Capital Project		-	-
247,643,575.73	Liabilities / Equities		176,467,329.00	53,955,000.00
3,310,748,225.84	Total Capital Expenditure = D		302,250,939.71	409,547,321.23
	Net Cash Flow from Investing Activities E = (C-D)		479,882,855.43	180,255,983.45
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		356,940,577.05	131,266,386.47
	Increase/decrease in other Liability		-	(0.00)
	Total Movement in other cash equivalent account = G		356,940,577.05	131,266,386.47
	Total Expenditure from Financing Activities = F		356,940,577.05	131,266,386.47
	Net Cash Flow from all Activities G = (E-F)		122,942,278.38	48,989,596.98
	Cash & Its Equivalent as at 1/1/2023 = H		70,952,706.08	21,963,109.10
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		193,894,984.46	70,952,706.08

STATEMENT NO. 2

GHARI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	-
Main Account		193,880,453.12	48,147,876.88
Project Account		-	22,793,248.18
Revenue Account		4,408.02	
Others		10,123.32	11,581.02
Total Recurrent Assets (A)	10	193,894,984.46	70,952,706.08
Non-Current Assets			
Total Investments (B)	11	3,161,415.94	3,161,415.94
Advances	12		
Retained Balance		796,755,886.90	562,757,588.23
Stabilization		565,881,164.52	565,881,164.52
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,362,637,051.42	1,128,638,752.75
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		1,559,693,451.82	1,202,752,874.77
LIABILITIES	13		-
Short Term Loans			-
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		90,368,235.44	90,368,235.44
Others 1		15,170,256.94	15,170,256.94
Others 2		-	-
Total Deposits (E)		105,538,492.38	105,538,492.38
<i>Balance of Assets Over Liabilities (F)</i>		1,454,154,959.44	1,097,214,382.39
Total Liabilities (G= D+E+F)		1,559,693,451.82	1,202,752,874.77

STATEMENT NO. 3

GHARI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplem entary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,212,955,487.15	Local Govt Share of Statutory Allocation		1,022,888,981.44	3,209,872,782.00		3,209,872,782.00	2,186,983,800.56
799,393,169.40	Local Govt Share of VAT		1,068,449,860.26	1,337,632,795.17		1,337,632,795.17	269,182,934.91
174,118,772.20	Other Federally Allocated Revenue	1	653,181,334.58	1,317,951,174.00		1,317,951,174.00	664,769,839.42
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
-	Tax Revenue		1,306,195.04	1,000,000.00		1,000,000.00	-306,195.04
1,875,332.47	Non Tax Revenue		152,500.00	81,413,005.89		81,413,005.89	81,260,505.89
1,872,000.00	Investment Income		1,737,100.00	8,815,000.00		8,815,000.00	7,077,900.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	2	-	-		-	0.00
-	Aids & Grants		-	6,500,000.00		6,500,000.00	6,500,000.00
28,954,748.27	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	1,949,500.00		1,949,500.00	1,949,500.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,245,078,600.39	Total Revenue (A)		3,036,324,478.21	6,034,134,257.06	-	6,034,134,257.06	2,997,809,778.85
	LESS EXPENDITURE:						
1,130,894,625.63	Salaries & Wages	3	1,266,753,369.52	1,203,272,823.43		1,203,272,823.43	-63,480,546.09
-	Social Benefits	4	68,181,818.18	107,471,904.00		107,471,904.00	39,290,085.82
420,380,670.08	Overhead Cost	5	616,557,538.34	1,071,085,392.68		1,071,085,392.68	454,527,854.34
104,000,000.00	Grants & Contributions		154,831,189.52	214,200,000.00		214,200,000.00	59,368,810.48
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
1,655,275,295.71	Total Expenditure (B)		2,254,190,683.07	2,596,030,120.11	-	2,596,030,120.11	341,839,437.04
589,803,304.68	Operating Balance: (A - B)		782,133,795.14	3,438,104,136.95	-	3,438,104,136.95	2,655,970,341.81
589,803,304.68	Transfer to Capital Development Fund		782,133,795.14				

STATEMENT NO. 4

GHARI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplem entary Budget 2023	Performance on Budget (%)
21,963,109.10	Opening Balance 1/1/2021		70,952,706.08				
	Add: Revenue						
589,803,304.68	Transfer from Capital Development Fund		782,133,795.14				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
611,766,413.78	Total Revenue		853,086,501.22	-	-	-	0%
	Less: Capital Expenditure						
67,306,994.19	Fixed Assets Procured		10,930,000.00	310,159,090.11	310,159,090.11		4%
251,648,963.40	Construction / Provision		69,853,610.71	1,807,695,560.00	1,807,695,560.00		4%
32,136,363.64	Rehabilitation / Repairs	7	45,000,000.00	828,250,000.00	828,250,000.00		5%
4,500,000.00	Preservation of the Environment		-	107,000,000.00	107,000,000.00		0%
-	Other Capital Project		-	10,000,000.00	10,000,000.00		0%
53,955,000.00	Liabilities / Equities		176,467,329.00	247,643,575.73	247,643,575.73		71%
409,547,321.23	Sub-total		302,250,939.71	3,310,748,225.84	3,310,748,225.84	-	9%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
409,547,321.23	Total Capital Expenditure for the year		302,250,939.71	3,310,748,225.84	3,310,748,225.84	-	9%
202,219,092.55	Closing Balance		550,835,561.51	-3,310,748,225.84	-3,310,748,225.84	0.00	-0.09

SCHEDULE OF INVESTMENTS
GHARI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

GWALE LOCAL GOVERNMENT COUNCIL



GWALE LOCAL GOVERNMENT

Kano State - Nigeria
(OFFICE OF THE CHAIRMAN)

P.M.B. 3021,
Kano.

TEL:
Mobile:

In case of reply please quote Reference
No. GWLLG/TR/AUD/VOL.I/45

Date: 05/07/2023

STATEMENT OF A ACCOUNTING POLICY

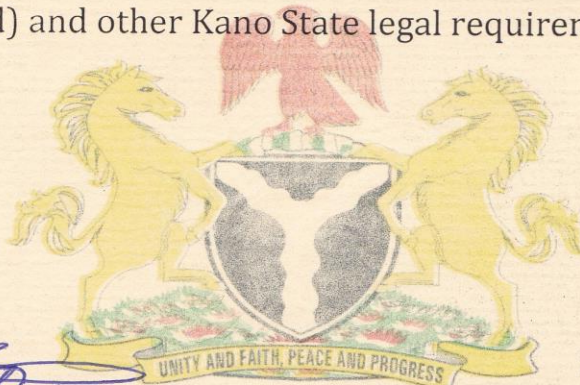
The General Purpose Finance Statement is prepared under the historical cost convention in compliance to International public Sector Accounting Standards (IPSAS) and the other applicable standards as may be defined by Fiscal Responsibility Commission (FRS) and the Financial Reporting Council of Nigeria.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



SIGNATURE

TRESURER



GWALE LOCAL GOVERNMENT

Kano State - Nigeria
(OFFICE OF THE CHAIRMAN)

P.M.B. 3021,
Kano.

TEL:
Mobile:

In case of reply please quote Reference
GWLLG/TR/AUD/VOL.I/45

Date: **05/07/2023**

RESPONSIBILITY OF 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 Statement are in compliance with Generally Accepted Accounting Practice (GAAP) and are presented in the new format of General pupose Financial Statement (GPFS) using International Public Sector Accounting Standard (IPSAS Cash) and a Standardized Chart of Account (COA).

The Treasurers is responsible for establishing and maintaining an adequate system of Internal control designated to provide reasonable assurance that the transaction recorded are witin the statutory authority and that the use od public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very affective and adequate for the scope of Local Government as at the year ended 31st December, 2023.

Best Regard,

SIGNATURE

CHAIRMAN CARETAKER COMMITTEE

SIGNATURE

TRESURER



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GWALE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**


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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Gwale Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

GWALE LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
5,345,341,400.50	Local Govt Share of Statutory Allocation	1	1,560,856,128.64	1,850,884,152.87
2,094,151,802.81	Local Govt Share of VAT		1,662,825,493.47	1,231,175,639.07
325,675,111.62	Other Federally Allocated Revenue		996,684,890.97	266,056,800.11
90,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
61,000,000.00	Tax Revenue	2	9,828,195.04	12,710,818.18
122,408,254.05	Non Tax Revenue	3	8,386,491.25	13,954,713.24
25,500,000.00	Investment Income	4	9,323,844.00	13,639,655.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,954,748.27
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
8,064,076,568.98	Total Receipts from Operating Activities (A)		4,536,513,550.26	3,437,285,617.64
	PAYMENTS:			
4,437,698,811.82	Salaries & Wages	5	3,523,433,872.21	3,085,491,683.22
92,500,000.00	Social Benefits	6	252,724,433.27	27,272,731.50
1,300,761,389.02	Overhead Cost	7	717,560,835.17	689,660,088.95
214,298,682.00	Grants & Contributions	8	151,973,681.81	255,994,494.31
-	Subsidies General		-	-
-	Domestic Interest/Discount		147,866,767.51	-
-	Transfer to other Fund		-	-
6,045,258,882.84	Total Outflow from Operating Activities (B)		4,793,559,589.97	4,058,418,997.98
	Net Cashflow From Operating Activities C = (A-B)		(257,046,039.71)	(621,133,380.34)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
430,012,500.00	Fixed Assets Procured	9	32,118,181.81	99,663,391.34
1,243,706,741.35	Construction / Provision		34,284,476.76	120,293,426.87
532,000,000.00	Rehabilitation / Repairs		-	65,323,114.40
37,000,000.00	Preservation of the Environment		-	-
-	Other Capital Project		-	-
130,000,000.00	Liabilities / Equities		23,094,462.24	35,432,934.83
2,372,719,241.35	Total Capital Expenditure = D		89,497,120.81	320,712,867.44
	Net Cash Flow from Investing Activities E = (C-D)		(346,543,160.52)	(941,846,247.78)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		156,703,431.90	-
	Increase/decrease in other Liability		659,950,024.32	923,328,099.59
	Total Movement in other cash equivalent account = G		(503,246,592.42)	(923,328,099.59)
	Total Expenditure from Financing Activities = F		(503,246,592.42)	(923,328,099.59)
	Net Cash Flow from all Activities G = (E-F)		156,703,431.90	(18,518,148.19)
	Cash & Its Equivalent as at 1/1/2023 = H		56,788,980.71	75,307,128.90
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		213,492,412.61	56,788,980.71

STATEMENT NO. 2

GWALE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	
Main Account		212,700,380.14	32,198,316.23
Project Account		-	
Revenue Account		767,167.19	24,565,186.13
Others		24,865.28	25,478.35
Total Recurrent Assets (A)	10	213,492,412.61	56,788,980.71
Non-Current Assets			
Total Investments (B)	11	3,161,415.94	3,161,415.94
-			
Advances	12		
Retained Balance		-	-
Stabilization		549,375,313.75	549,375,313.75
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		549,375,313.75	549,375,313.75
<i>Balance of Liabilities Over Assets (D)</i>		7,471,055,950.45	6,967,809,358.03
Total Assets (D= A+B+C+D)		8,237,085,092.75	7,577,135,068.43
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		142,244,983.30	142,244,983.30
Others 1		53,722,803.51	53,722,803.51
Others 2		8,041,117,305.94	7,381,167,281.62
Total Deposits (E)		8,237,085,092.75	7,577,135,068.43
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		8,237,085,092.75	7,577,135,068.43

STATEMENT NO. 3

GWALE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,850,884,152.87	Local Govt Share of Statutory Allocation		1,560,856,128.64	5,345,341,400.50		5,345,341,400.50	3,784,485,271.86
1,231,175,639.07	Local Govt Share of VAT		1,662,825,493.47	2,094,151,802.81		2,094,151,802.81	431,326,309.34
266,056,800.11	Other Federally Allocated Revenue	1	996,684,890.97	325,675,111.62		325,675,111.62	-671,009,779.35
25,909,090.90	10% State Allocation		45,454,545.46	90,000,000.00		90,000,000.00	44,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
12,710,818.18	Tax Revenue	2	9,828,195.04	61,000,000.00		61,000,000.00	51,171,804.96
13,954,713.24	Non Tax Revenue	3	8,386,491.25	122,408,254.05		122,408,254.05	114,021,762.80
13,639,655.00	Investment Income		9,323,844.00	25,500,000.00		25,500,000.00	16,176,156.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursment	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
22,954,748.27	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrear s of Revenue		-	-		-	0.00
3,437,285,617.64	Total Revenue (A)		4,536,513,550.26	8,064,076,568.98	-	8,064,076,568.98	3,527,563,018.72
	LESS EXPENDITURE:						
3,085,491,683.22	Salaries & Wages	5	3,523,433,872.21	4,437,698,811.82		4,437,698,811.82	914,264,939.61
27,272,731.50	Social Benefits	6	252,724,433.27	92,500,000.00		92,500,000.00	-160,224,433.27
689,660,088.95	Overhead Cost	7	717,560,835.17	1,300,761,389.02		1,300,761,389.02	583,200,553.85
255,994,494.31	Grants & Contributions		151,973,681.81	214,298,682.00		214,298,682.00	62,325,000.19
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
4,058,418,997.98	Total Expenditure (B)		4,793,559,589.97	6,045,258,882.84	-	6,045,258,882.84	1,251,699,292.87
(621,133,380.34)	Operating Balance: (A - B)		(257,046,039.71)	2,018,817,686.14	-	2,018,817,686.14	2,275,863,725.85
(621,133,380.34)	Transfer to Capital Development Fund		(257,046,039.71)				

STATEMENT NO. 4

GWALE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supple mentary Budget 2023	Performa nce on Budget (%)
75,307,128.90	Opening Balance 1/1/2022		56,788,980.71				-
	Add: Revenue						-
(621,133,380.34)	Transfer from Capital Development Fund		(257,046,039.71)				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
(545,826,251.44)	Total Revenue		(200,257,059.00)	-	-	-	0%
	Less: Capital Expenditure						-
99,663,391.34	Fixed Assets Procured	9	32,118,181.81	430,012,500.00	430,012,500.00		7%
120,293,426.87	Construction / Provision		34,284,476.76	1,243,706,741.35	1,243,706,741.35		3%
65,323,114.40	Rehabilitation / Repairs		-	532,000,000.00	532,000,000.00		0%
-	Preservation of the Environment		-	37,000,000.00	37,000,000.00		0%
-	Other Capital Project		-	-	-		#DIV/0!
35,432,934.83	Liabilities / Equities		23,094,462.24	130,000,000.00	130,000,000.00		18%
320,712,867.44	Sub-total			89,497,120.81	2,372,719,241.35	2,372,719,241.35	-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
	Total Capital Expenditure for the year		89,497,120.81	2,372,719,241.35	2,372,719,241.35	-	4%
-866,539,118.88	Closing Balance		-289,754,179.81	-2,372,719,241.35	-2,372,719,241.35	0.00	-0.04

SCHEDULE OF INVESTMENTS
GWALE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

GWARZO LOCAL GOVERNMENT COUNCIL



GWARZO LOCAL GOVERNMENT

KANO STATE - NIGERIA

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

In case of reply please quote

Ref. No.....

P.M.B. 3021.

☎: _____

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 CARETAKER COMMITTEE
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:- _____

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, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
GWARZO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
GWARZO LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF GWARZO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**


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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Gwarzo Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

GWARZO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,996,696,564.00	Local Govt Share of Statutory Allocation		1,073,127,146.37	1,272,528,577.62
1,032,897,000.00	Local Govt Share of VAT		1,241,214,450.82	924,897,509.45
921,729,211.00	Other Federally Allocated Revenue	1	694,425,704.39	187,029,200.08
264,068,031.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
4,500,000.00	Tax Revenue	2	2,245,674.58	3,864,081.18
147,347,431.00	Non Tax Revenue	3	7,102,465.25	7,030,186.37
7,450,000.00	Investment Income		3,228,550.00	7,869,370.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	28,954,748.28
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,374,698,237.00	Total Receipts from Operating Activities (A)		3,309,952,498.30	2,458,082,763.88
	PAYMENTS:			
2,093,090,832.00	Salaries & Wages	5	1,658,165,101.10	1,421,141,119.23
102,293,268.00	Social Benefits	6	144,359,292.79	35,909,090.08
992,612,056.00	Overhead Cost	7	298,802,004.68	437,713,957.45
145,000,000.00	Grants & Contributions		58,609,703.29	111,889,853.43
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
3,332,996,156.00	Total Outflow from Operating Activities (B)		2,307,802,869.37	2,006,654,020.19
	Net Cashflow From Operating Activities C = (A-B)		1,002,149,628.93	451,428,743.69
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
390,500,000.00	Fixed Assets Procured		186,916,393.75	267,318,761.93
1,020,468,247.64	Construction / Provision		454,431,262.08	229,940,778.66
218,033,034.00	Rehabilitation / Repairs		24,566,841.18	160,023,970.10
71,000,000.00	Preservation of the Environment	9	46,520,454.50	11,701,818.48
-	Other Capital Project		-	-
159,431,786.00	Liabilities / Equities		44,514,043.30	-
1,859,433,067.64	Total Capital Expenditure = D		756,948,994.81	668,985,329.17
	Net Cash Flow from Investing Activities E = (C-D)		245,200,634.12	(217,556,585.48)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		78,470,701.73	-
	Increase/decrease in other Liability		(88,259,230.66)	322,022,587.01
	Total Movement in other cash equivalent account = G		166,729,932.39	(322,022,587.01)
	Total Expenditure from Financing Activities = F		166,729,932.39	(322,022,587.01)
	Net Cash Flow from all Activities G = (E-F)		78,470,701.73	104,466,001.53
	Cash & Its Equivalent as at 1/1/2023 = H		122,313,370.85	17,847,369.32
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		200,784,072.58	122,313,370.85

STATEMENT NO. 2

GWARZO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	-
Main Account		200,737,841.51	99,462,696.45
Project Account		-	
Revenue Account		42,744.96	22,849,832.66
Others		3,486.11	841.74
Total Recurrent Assets (A)	10	200,784,072.58	122,313,370.85
Non-Current Assets			
Total Investments (B)	<u>11</u>	4,729,831.74	4,729,831.74
-			
Advances	12		
Retained Balance		-	-
Stabilization		496,100,912.18	496,100,912.18
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		496,100,912.18	496,100,912.18
<i>Balance of Liabilities Over Assets (D)</i>		2,531,164,576.25	2,697,894,508.64
Total Assets (D= A+B+C+D)		3,232,779,392.75	3,321,038,623.41
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		101,863,360.08	90,618,137.73
Others 1		105,910,808.26	105,652,063.00
Others 2		3,025,005,224.41	3,124,768,422.68
Total Deposits (E)		3,232,779,392.75	3,321,038,623.41
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		3,232,779,392.75	3,321,038,623.41

STATEMENT NO. 3

GWARZO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,272,528,577.62	Local Govt Share of Statutory Allocation		1,073,127,146.37	2,996,696,564.00		2,996,696,564.00	1,923,569,417.63
924,897,509.45	Local Govt Share of VAT		1,241,214,450.82	1,032,897,000.00		1,032,897,000.00	-208,317,450.82
187,029,200.08	Other Federally Allocated Revenue	1	694,425,704.39	921,729,211.00		921,729,211.00	227,303,506.61
25,909,090.90	10% State Allocation		45,454,545.46	264,068,031.00		264,068,031.00	218,613,485.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
3,864,081.18	Tax Revenue	2	2,245,674.58	4,500,000.00		4,500,000.00	2,254,325.42
7,030,186.37	Non Tax Revenue	3	7,102,465.25	147,347,431.00		147,347,431.00	140,244,965.75
7,869,370.00	Investment Income		3,228,550.00	7,450,000.00		7,450,000.00	4,221,450.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursment	4	-	-		-	0.00
-	Aids & Grants		-	10,000.00		10,000.00	10,000.00
28,954,748.28	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,458,082,763.88	Total Revenue (A)		3,309,952,498.30	5,374,698,237.00	-	5,374,698,237.00	2,064,745,738.70
	LESS EXPENDITURE:						
1,421,141,119.23	Salaries & Wages	5	1,658,165,101.10	2,093,090,832.00		2,093,090,832.00	434,925,730.90
35,909,090.08	Social Benefits	6	144,359,292.79	102,293,268.00		102,293,268.00	-42,066,024.79
437,713,957.45	Overhead Cost	7	298,802,004.68	992,612,056.00		992,612,056.00	693,810,051.32
111,889,853.43	Grants & Contributions		58,609,703.29	145,000,000.00		145,000,000.00	86,390,296.71
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
2,006,654,020.19	Total Expenditure (B)		2,307,802,869.37	3,332,996,156.00	-	3,332,996,156.00	1,025,193,286.63
451,428,743.69	Operating Balance: (A - B)		1,002,149,628.93	2,041,702,081.00	-	2,041,702,081.00	1,039,552,452.07
451,428,743.69	Transfer to Capital Development Fund		1,002,149,628.93				

STATEMENT NO. 4

GWARZO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplem entary Budget 2023	Performan ce on Budget (%)
17,847,369.32	Opening Balance 1/1/2023		122,313,370.85				-
	Add: Revenue						-
451,428,743.69	Transfer from Capital Development Fund		1,002,149,628.93				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
469,276,113.01	Total Revenue		1,124,462,999.78	-	-	-	0%
	Less: Capital Expenditure						-
267,318,761.93	Fixed Assets Procured	9	186,916,393.75	390,500,000.00	390,500,000.00		48%
229,940,778.66	Construction / Provision		454,431,262.08	1,020,468,247.64	1,020,468,247.64		45%
160,023,970.10	Rehabilitation / Repairs		24,566,841.18	218,033,034.00	218,033,034.00		11%
11,701,818.48	Preservation of the Environment		46,520,454.50	71,000,000.00	71,000,000.00		66%
-	Other Capital Project		-	-	-		#DIV/0!
-	Liabilities / Equities		44,514,043.30	159,431,786.00	159,431,786.00		28%
668,985,329.17	Sub-total		756,948,994.81	1,859,433,067.64	1,859,433,067.64	-	41%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
	Total Capital Expenditure for the year		756,948,994.81	1,859,433,067.64	1,859,433,067.64	-	41%
-199,709,216.16	Closing Balance		367,514,004.97	-1,859,433,067.64	-1,859,433,067.64	0.00	-0.41

SCHEDULE OF INVESTMENTS
GWARZO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

KABO LOCAL GOVERNMENT COUNCIL



KABO LOCAL GOVERNMENT KANO STATE

DR. MUHAMMAD ADAMU DAN KABO SECRETARIAT
OFFICE OF THE EXECUTIVE CHAIRMAN

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

In case of reply please quote reference
KBLG/ADM/FIN/VOL.1/19
No.:

Date: 08/08/2024


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 for 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.

SIGNATURE:

SIGNATURE:


9/08/2024
CHAIRMAN CARETAKER COMMITTEE
KABO LOCAL GOVT.
KANO STATE


9/8/24
TREASURER
KABO LOCAL GOVT.
KANO STATE
TREASURER
KABO LOCAL GOVT.
KANO STATE
SIGN _____ DATE _____



KABO LOCAL GOVERNMENT KANO STATE

DR. MUHAMMAD ADAMU DAN KABO SECRETARIAT
OFFICE OF THE EXECUTIVE CHAIRMAN

P.M.B. 3021
Kano - Nigeria
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KBLG/ADM/FIN/VOL.1/20
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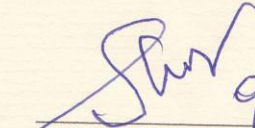
RESPONSIBILITY FOR FINANCIAL STATEMENTS


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 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 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 at the year ended 31st December, 2023.

SIGNATURE

SIGNATURE


9/08/2024
CHAIRMAN CARETAKER COMMITTEE
KABO LOCAL GOVT.
KANO STATE


9/8/24
TREASURER
KABO LOCAL
KANO STATE
TREASURER
KABO LOCAL GOVT.
KANO STATE
SIGN _____ DATE _____



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KABO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**


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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kabo Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

KABO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
5,432,038,012.00	Local Govt Share of Statutory Allocation	1	1,034,029,477.57	1,226,166,037.03
1,385,606,515.00	Local Govt Share of VAT		1,169,808,685.54	873,024,996.58
826,684,167.00	Other Federally Allocated Revenue		667,255,918.32	179,307,052.49
90,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
1,600,000.00	Tax Revenue	2	1,306,195.04	-
112,975,000.00	Non Tax Revenue	3	4,141,890.66	3,502,264.62
3,300,000.00	Investment Income	4	393,000.00	560,000.00
-	Interest Earned		-	-
-	Refund and Re-imbursement		-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	20,505,140.38
100,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
7,862,303,694.00	Total Receipts from Operating Activities (A)		3,165,543,674.02	2,328,974,582.00
	PAYMENTS:			
1,658,560,534.61	Salaries & Wages	5	1,602,823,609.46	1,410,058,971.41
51,000,000.00	Social Benefits	6	68,181,818.18	-
1,083,903,588.00	Overhead Cost	7	659,914,383.67	518,007,835.88
261,000,000.00	Grants & Contributions	8	156,544,604.43	113,582,208.26
-	Subsidies General		-	-
-	Domestic Interest/Discount		147,866,767.51	-
-	Transfer to other Fund		-	-
3,054,464,122.61	Total Outflow from Operating Activities (B)		2,635,331,183.25	2,041,649,015.55
	Net Cashflow From Operating Activities C = (A-B)		530,212,490.77	287,325,566.45
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
265,250,000.00	Fixed Assets Procured	9	13,636,363.63	89,860,612.32
3,795,107,087.00	Construction / Provision		491,297,908.01	213,986,527.92
340,000,000.00	Rehabilitation / Repairs		45,111,368.63	503,005,200.05
100,000,000.00	Preservation of the Environment		-	20,000,000.00
-	Other Capital Project		-	-
285,000,000.00	Liabilities / Equities		111,827,965.00	-
4,785,357,087.00	Total Capital Expenditure = D		661,873,605.27	826,852,340.29
	Net Cash Flow from Investing Activities E = (C-D)		(131,661,114.50)	(539,526,773.84)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		115,951,951.85	-
	Increase/decrease in other Liability		363,565,018.20	582,201,825.55
	Total Movement in other cash equivalent account = G		(247,613,066.35)	(582,201,825.55)
	Total Expenditure from Financing Activities = F		(247,613,066.35)	(582,201,825.55)
	Net Cash Flow from all Activities G = (E-F)		115,951,951.85	42,675,051.71
	Cash & Its Equivalent as at 1/1/2023 = H		76,705,183.66	34,030,131.95
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		192,657,135.51	76,705,183.66

STATEMENT NO. 2

KABO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	
Main Account		191,762,622.36	53,813,180.48
Project Account		-	
Revenue Account		94,682.80	22,891,162.86
Others (Salary GTB)		799,830.35	840.32
Total Recurrent Assets (A)	10	192,657,135.51	76,705,183.66
Non-Current Assets			
Total Investments (B)	11	3,663,526.80	3,663,526.80
-			
Advances	12		
Retained Balance		-	-
Stabilization		535,110,173.85	535,110,173.85
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		535,110,173.85	535,110,173.85
<i>Balance of Liabilities Over Assets (D)</i>		2,424,182,069.48	2,176,569,003.13
Total Assets (D= A+B+C+D)		3,155,612,905.64	2,792,047,887.44
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		169,479,200.94	109,690,332.23
Others 1		32,623,137.47	32,523,018.61
Others 2		2,953,510,567.23	2,649,834,536.60
Total Deposits (E)		3,155,612,905.64	2,792,047,887.44
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		3,155,612,905.64	2,792,047,887.44

STATEMENT NO. 3

KABO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supple mentary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,226,166,037.03	Local Govt Share of Statutory Allocation		1,034,029,477.57	5,432,038,012.00		5,432,038,012.00	4,398,008,534.43
873,024,996.58	Local Govt Share of VAT		1,169,808,685.54	1,385,606,515.00		1,385,606,515.00	215,797,829.46
179,307,052.49	Other Federally Allocated Revenue	1	667,255,918.32	826,684,167.00		826,684,167.00	159,428,248.68
25,909,090.90	10% State Allocation		45,454,545.46	90,000,000.00		90,000,000.00	44,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
-	Tax Revenue	2	1,306,195.04	1,600,000.00		1,600,000.00	293,804.96
3,502,264.62	Non Tax Revenue	3	4,141,890.66	112,975,000.00		112,975,000.00	108,833,109.34
560,000.00	Investment Income		393,000.00	3,300,000.00		3,300,000.00	2,907,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
20,505,140.38	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	100,000.00		100,000.00	100,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,328,974,582.00	Total Revenue (A)		3,165,543,674.02	7,862,303,694.00	-	7,862,303,694.00	4,696,760,019.98
	LESS EXPENDITURE:						
1,410,058,971.41	Salaries & Wages	5	1,602,823,609.46	1,658,560,534.61		1,658,560,534.61	55,736,925.15
-	Social Benefits	6	68,181,818.18	51,000,000.00		51,000,000.00	-17,181,818.18
518,007,835.88	Overhead Cost	7	659,914,383.67	1,083,903,588.00		1,083,903,588.00	423,989,204.33
113,582,208.26	Grants & Contributions		156,544,604.43	261,000,000.00		261,000,000.00	104,455,395.57
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
2,041,649,015.55	Total Expenditure (B)		2,635,331,183.25	3,054,464,122.61	-	3,054,464,122.61	419,132,939.36
287,325,566.45	Operating Balance: (A - B)		530,212,490.77	4,807,839,571.39	-	4,807,839,571.39	4,277,627,080.62
287,325,566.45	Transfer to Capital Development Fund		530,212,490.77				

STATEMENT NO. 4

KABO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplement ary Budget 2023	Performance on Budget (%)
34,030,131.95	Opening Balance 1/1/2022		76,705,183.66				-
	Add: Revenue						-
287,325,566.45	Transfer from Capital Development Fund		530,212,490.77				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
321,355,698.40	Total Revenue		606,917,674.43	-	-	-	0%
							-
	Less: Capital Expenditure						-
89,860,612.32	Fixed Assets Procured		13,636,363.63	265,250,000.00	265,250,000.00		5%
213,986,527.92	Construction / Provision		491,297,908.01	3,795,107,087.00	3,795,107,087.00		13%
503,005,200.05	Rehabilitation / Repairs	9	45,111,368.63	340,000,000.00	340,000,000.00		13%
20,000,000.00	Preservation of the Environment		-	100,000,000.00	100,000,000.00		0%
-	Other Capital Project		-	-	-		#DIV/0!
-	Liabilities / Equities		111,827,965.00	285,000,000.00	285,000,000.00		39%
826,852,340.29	Sub-total		661,873,605.27	4,785,357,087.00	4,785,357,087.00	-	14%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
826,852,340.29	Total Capital Expenditure for the year		661,873,605.27	4,785,357,087.00	4,785,357,087.00	-	14%
							-
-505,496,641.89	Closing Balance		-54,955,930.84	-4,785,357,087.00	-4,785,357,087.00	0.00	-0.14

SCHEDULE OF INVESTMENTS
KABO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL



KANO MUNICIPAL 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 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 CARETAKER COMMITTEE
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 STATEMENTS

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, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
KANO MUNICIPAL LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KANO MUNICIPAL LOCAL GOVT.
COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kano Municipal Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

30th August, 2024
Safar, 1446 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
4,599,564,828.00	Local Govt Share of Statutory Allocation		1,506,591,633.36	1,786,536,585.84
2,659,767,987.00	Local Govt Share of VAT		1,671,031,746.41	1,237,137,047.92
751,888,765.00	Other Federally Allocated Revenue	1	967,364,029.78	259,296,979.39
90,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
20,000,000.00	Tax Revenue	2	15,361,802.04	15,523,387.70
136,770,000.00	Non Tax Revenue	3	24,708,015.85	38,438,910.25
65,700,000.00	Investment Income		8,390,500.00	16,164,400.00
500,000.00	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,954,748.28
5,000,000.00	Extraordinary Items		3,000,000.00	-
-	Prepayments/Arrears of Revenue		-	-
8,339,191,580.00	Total Receipts from Operating Activities (A)		4,485,056,234.33	3,401,961,150.28
	PAYMENTS:			
3,266,161,734.59	Salaries & Wages	5	3,144,498,664.29	2,672,073,221.50
51,000,000.00	Social Benefits	6	259,248,902.50	18,181,818.16
1,069,050,000.00	Overhead Cost	7	639,079,663.35	787,388,192.85
290,000,000.00	Grants & Contributions		288,281,136.36	158,654,499.99
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
4,676,211,734.59	Total Outflow from Operating Activities (B)		4,478,975,134.01	3,636,297,732.50
	Net Cashflow From Operating Activities C = (A-B)		6,081,100.32	(234,336,582.22)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
766,312,500.00	Fixed Assets Procured		59,112,613.63	117,861,929.73
1,678,128,392.29	Construction / Provision		165,494,526.91	123,990,508.23
810,000,000.00	Rehabilitation / Repairs		84,131,178.44	25,089,001.10
733,000,000.00	Preservation of the Environment	9	40,475,184.83	-
50,000,000.00	Other Capital Project		-	-
97,360,409.96	Liabilities / Equities		35,222,247.40	-
4,134,801,302.25	Total Capital Expenditure = D		384,435,751.21	266,941,439.06
	Net Cash Flow from Investing Activities E = (C-D)		(378,354,650.89)	(501,278,021.28)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		65,430,780.24	-
	Increase/decrease in other Liability		509,216,211.37	574,229,783.34
	Total Movement in other cash equivalent account = G		(443,785,431.13)	(574,229,783.34)
	Total Expenditure from Financing Activities = F		(443,785,431.13)	(574,229,783.34)
	Net Cash Flow from all Activities G = (E-F)		65,430,780.24	72,951,762.06
	Cash & Its Equivalent as at 1/1/2023 = H		92,223,449.23	19,271,687.17
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		157,654,229.47	92,223,449.23

STATEMENT NO. 2

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	
Main Account		157,614,504.31	78,860,682.24
Project Account		-	
Revenue Account		39,473.18	13,358,111.93
Others		251.98	4,655.06
Total Recurrent Assets (A)	10	157,654,229.47	92,223,449.23
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
-			
Advances	12		
Retained Balance		-	-
Stabilization		465,853,827.31	465,853,827.31
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		465,853,827.31	465,853,827.31
<i>Balance of Liabilities Over Assets (D)</i>		6,775,842,009.79	6,332,056,578.66
Total Assets (D= A+B+C+D)		7,403,011,482.51	6,893,795,271.14
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		96,591,315.89	94,032,025.71
Others 1		62,005,799.77	62,005,799.77
Others 2		7,244,414,366.85	6,737,757,445.66
Total Deposits (E)		7,403,011,482.51	6,893,795,271.14
<i>Balance of Assets Over Liabilities (F)</i>		-	
Total Liabilities (G= D+E+F)		7,403,011,482.51	6,893,795,271.14

STATEMENT NO. 3

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplemen tary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,786,536,585.84	Local Govt Share of Statutory Allocation	<u>1</u>	1,506,591,633.36	4,599,564,828.00		4,599,564,828.00	3,092,973,194.64
1,237,137,047.92	Local Govt Share of VAT		1,671,031,746.41	2,659,767,987.00		2,659,767,987.00	988,736,240.59
259,296,979.39	Other Federally Allocated Revenue		967,364,029.78	751,888,765.00		751,888,765.00	-215,475,264.78
25,909,090.90	10% State Allocation		45,454,545.46	90,000,000.00		90,000,000.00	44,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
15,523,387.70	Tax Revenue	<u>2</u>	15,361,802.04	20,000,000.00		20,000,000.00	4,638,197.96
38,438,910.25	Non Tax Revenue	<u>3</u>	24,708,015.85	136,770,000.00		136,770,000.00	112,061,984.15
16,164,400.00	Investment Income	<u>4</u>	8,390,500.00	65,700,000.00		65,700,000.00	57,309,500.00
-	Interest Earned		-	500,000.00		500,000.00	500,000.00
-	Refund and Re-imburement		-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
22,954,748.28	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		3,000,000.00	5,000,000.00		5,000,000.00	2,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,401,961,150.28	Total Revenue (A)		4,485,056,234.33	8,339,191,580.00	-	8,339,191,580.00	3,854,135,345.67
	LESS EXPENDITURE:						
2,672,073,221.50	Salaries & Wages	<u>5</u>	3,144,498,664.29	3,266,161,734.59		3,266,161,734.59	121,663,070.30
18,181,818.16	Social Benefits	<u>6</u>	259,248,902.50	51,000,000.00		51,000,000.00	-208,248,902.50
787,388,192.85	Overhead Cost	<u>7</u>	639,079,663.35	1,069,050,000.00		1,069,050,000.00	429,970,336.65
158,654,499.99	Grants & Contributions	<u>8</u>	288,281,136.36	290,000,000.00		290,000,000.00	1,718,863.64
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
3,636,297,732.50	Total Expenditure (B)		4,478,975,134.01	4,676,211,734.59	-	4,676,211,734.59	197,236,600.58
(234,336,582.22)	Operating Balance: (A - B)		6,081,100.32	3,662,979,845.41	-	3,662,979,845.41	3,656,898,745.09
(234,336,582.22)	Transfer to Capital Development Fund		6,081,100.32				

STATEMENT NO. 4

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementary Budget 2023	Performance on Budget (%)
19,271,687.17	Opening Balance 1/1/2023		92,223,449.23				-
	Add: Revenue						-
(234,336,582.22)	Transfer from Capital Development Fund		6,081,100.32				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
(215,064,895.05)	Total Revenue		98,304,549.55	-	-	-	0%
							-
	Less: Capital Expenditure						-
117,861,929.73	Fixed Assets Procured	9	59,112,613.63	766,312,500.00	766,312,500.00		8%
123,990,508.23	Construction / Provision		165,494,526.91	1,678,128,392.29	1,678,128,392.29		10%
25,089,001.10	Rehabilitation / Repairs		84,131,178.44	810,000,000.00	810,000,000.00		10%
-	Preservation of the Environment		40,475,184.83	733,000,000.00	733,000,000.00		6%
-	Other Capital Project		-	50,000,000.00	50,000,000.00		0%
-	Liabilities / Equities		35,222,247.40	97,360,409.96	97,360,409.96		36%
266,941,439.06	Sub-total		384,435,751.21	4,134,801,302.25	4,134,801,302.25	-	9%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
266,941,439.06	Total Capital Expenditure for the year		384,435,751.21	4,134,801,302.25	4,134,801,302.25	-	9%
							-
-482,006,334.11	Closing Balance		-286,131,201.66	-4,134,801,302.25	-4,134,801,302.25	0.00	-0.09

SCHEDULE OF INVESTMENTS
KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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



KARAYE LOCAL GOVERNMENT COUNCIL



KARAYE LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply please Quote

Ref: No _____

Our Ref: _____ Your Ref: _____ Date: _____

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
KARAYE LOCAL GOVT
KANO STATE



TREASURER
SIGNATURE
KARAYE LOCAL GOVT.
KANO STATE
TREASURER
KARAYE LOCAL GOVT
KANO STATE



KARAYE LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply please Quote
Ref: No _____

Our Ref: _____ Your Ref: _____ Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2023.

Best Regard,

SIGNATURE:



CHAIRMAN CARETAKER COMMITTEE...
KARAYE LOCAL GOVT
KANO STATE

TREASURER
KARAYE LOCAL GOVT.
KANO STATE.
SIGNATURE: _____
TREASURER
KARAYE LOCAL GOVT
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KARAYE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**


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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Karaye Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

KARAYE LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,928,924,655.00	Local Govt Share of Statutory Allocation	1	1,002,695,266.15	1,189,009,508.45
1,897,671,009.00	Local Govt Share of VAT		1,140,400,183.58	851,661,274.89
1,063,418,764.00	Other Federally Allocated Revenue		647,655,721.32	174,144,271.60
20,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
320,000.00	Tax Revenue	2	1,426,195.04	92,000.00
66,630,404.00	Non Tax Revenue	3	924,030.82	2,923,679.97
4,920,000.00	Investment Income	4	437,473.00	550,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement		-	-
25,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,111,269.00
2,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
6,008,884,832.00	Total Receipts from Operating Activities (A)		3,082,147,376.80	2,266,401,094.81
	PAYMENTS:			
1,522,091,461.00	Salaries & Wages	5	1,246,180,419.50	1,164,680,228.96
139,522,752.00	Social Benefits	6	182,363,141.12	42,045,454.45
882,220,000.00	Overhead Cost	7	510,422,633.40	464,437,812.75
235,000,000.00	Grants & Contributions	8	221,128,949.37	89,965,351.89
-	Subsidies General		-	-
-	Domestic Interest/Discount		147,866,767.51	-
-	Transfer to other Fund		-	-
2,778,834,213.00	Total Outflow from Operating Activities (B)		2,307,961,910.90	1,761,128,848.05
	Net Cashflow From Operating Activities C = (A-B)		774,185,465.90	505,272,246.76
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
481,000,000.00	Fixed Assets Purchased	9	111,282,190.40	100,051,654.53
1,514,368,247.00	Construction / Provision		180,107,177.63	165,130,259.98
555,396,616.00	Rehabilitation / Repairs		13,385,765.81	13,711,894.85
26,000,000.00	Preservation of the Environment		-	5,508,228.82
9,000,000.00	Other Capital Project		-	-
421,000,000.00	Liabilities / Equities		58,449,700.00	78,368,642.48
3,006,764,863.00	Total Capital Expenditure = D		363,224,833.84	362,770,680.66
	Net Cash Flow from Investing Activities E = (C-D)		410,960,632.06	142,501,566.10
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		353,542,505.77	104,092,020.33
	Increase/decrease in other Liability		2,245,815.40	10,230,153.47
	Total Movement in other cash equivalent account = G		351,296,690.37	93,861,866.86
	Total Expenditure from Financing Activities = F		351,296,690.37	93,861,866.86
	Net Cash Flow from all Activities G = (E-F)		59,663,941.69	48,639,699.24
	Cash & Its Equivalent as at 1/1/2023 = H		64,431,910.74	15,792,211.50
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		124,095,852.43	64,431,910.74

STATEMENT NO. 2

KARAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	10,000.00
Main Account		123,976,130.24	41,460,159.79
Project Account		-	
Revenue Account		76,493.94	22,918,011.00
Others		43,228.25	43,739.95
Total Recurrent Assets (A)	10	124,095,852.43	64,431,910.74
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
-			
Advances			
Retained Balance	12	1,637,010,533.75	1,343,131,969.67
Stabilization		566,051,289.31	566,051,289.31
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		2,203,061,823.06	1,909,183,258.98
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		2,330,819,091.43	1,977,276,585.66
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		116,454,461.62	114,815,623.34
Others 1		12,471,573.95	11,864,596.83
Others 2		-	-
Total Deposits (E)		128,926,035.57	126,680,220.17
<i>Balance of Assets Over Liabilities (F)</i>		2,201,893,055.86	1,850,596,365.49
Total Liabilities (G= D+E+F)		2,330,819,091.43	1,977,276,585.66

STATEMENT NO. 3

KARAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supple mentary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,189,009,508.45	Local Govt Share of Statutory Allocation		1,002,695,266.15	2,928,924,655.00		2,928,924,655.00	1,926,229,388.85
851,661,274.89	Local Govt Share of VAT		1,140,400,183.58	1,897,671,009.00		1,897,671,009.00	757,270,825.42
174,144,271.60	Other Federally Allocated Revenue	<u>1</u>	647,655,721.32	1,063,418,764.00		1,063,418,764.00	415,763,042.68
25,909,090.90	10% State Allocation		45,454,545.46	20,000,000.00		20,000,000.00	-25,454,545.46
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
92,000.00	Tax Revenue		1,426,195.04	320,000.00		320,000.00	-1,106,195.04
2,923,679.97	Non Tax Revenue		924,030.82	66,630,404.00		66,630,404.00	65,706,373.18
550,000.00	Investment Income		437,473.00	4,920,000.00		4,920,000.00	4,482,527.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	<u>2</u>	-	-		-	0.00
-	Aids & Grants		-	25,000,000.00		25,000,000.00	25,000,000.00
22,111,269.00	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	2,000,000.00		2,000,000.00	2,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,266,401,094.81	Total Revenue (A)		3,082,147,376.80	6,008,884,832.00	-	6,008,884,832.00	2,926,737,455.20
	LESS EXPENDITURE:						
1,164,680,228.96	Salaries & Wages	<u>3</u>	1,246,180,419.50	1,522,091,461.00		1,522,091,461.00	275,911,041.50
42,045,454.45	Social Benefits	<u>4</u>	182,363,141.12	139,522,752.00		139,522,752.00	-42,840,389.12
464,437,812.75	Overhead Cost	<u>5</u>	510,422,633.40	882,220,000.00		882,220,000.00	371,797,366.60
89,965,351.89	Grants & Contributions		221,128,949.37	235,000,000.00		235,000,000.00	13,871,050.63
-	Subsidies General		-	-	<u>0</u>	<u>0</u>	0.00
-	Domestic Interest/Discount	<u>6</u>	147,866,767.51	-	<u>0</u>	<u>0</u>	-147,866,767.51
-	Transfer to other Fund		-	-	<u>0</u>	<u>0</u>	0.00
1,761,128,848.05	Total Expenditure (B)		2,307,961,910.90	2,778,834,213.00	-	2,778,834,213.00	470,872,302.10
505,272,246.76	Operating Balance: (A - B)		774,185,465.90	3,230,050,619.00	-	3,230,050,619.00	2,455,865,153.10
505,272,246.76	Transfer to Capital Development Fund		774,185,465.90				

STATEMENT NO. 4

KARAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Suppleme ntary Budget 2023	Performa nce on Budget (%)
15,792,211.50	Opening Balance 1/1/2021		64,431,910.74				-
	Add: Revenue						-
505,272,246.76	Transfer from Capital Development Fund		774,185,465.90				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
521,064,458.26	Total Revenue		838,617,376.64	-	-	-	0%
							-
	Less: Capital Expenditure						-
100,051,654.53	Fixed Assets Purchased		111,282,190.40	481,000,000.00	481,000,000.00		23%
165,130,259.98	Construction / Provision		180,107,177.63	1,514,368,247.00	1,514,368,247.00		12%
13,711,894.85	Rehabilitation / Repairs	7	13,385,765.81	555,396,616.00	555,396,616.00		2%
5,508,228.82	Preservation of the Environment		-	26,000,000.00	26,000,000.00		0%
-	Other Capital Project		-	9,000,000.00	9,000,000.00		0%
78,368,642.48	Liabilities / Equities		58,449,700.00	421,000,000.00	421,000,000.00		14%
362,770,680.66	Sub-total		363,224,833.84	3,006,764,863.00	3,006,764,863.00	-	12%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
362,770,680.66	Total Capital Expenditure for the year		363,224,833.84	3,006,764,863.00	3,006,764,863.00	-	12%
							-
158,293,777.60	Closing Balance		475,392,542.80	-3,006,764,863.00	-3,006,764,863.00	0.00	-0.12

SCHEDULE OF INVESTMENTS
KARAYE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

KIBIYA LOCAL GOVERNMENT COUNCIL



KIBIYA LOCAL GOVERNMENT

KANO STATE
(OFFICE OF THE CHAIRMAN)

P.M.B 3021
Kano - 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:

CARETAKER COMMITTEE CHAIRMAN
KIBIYA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KIBIYA LOCAL GOVT. COUNCIL
KANO STATE



KIBIYA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE CHAIRMAN)

P.M.B 3021
Kano - Nigeria

Tel:
Mobile:

In case of reply please, quote Reference:

No. _____

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2023

Best Regard,

SIGNATURE:

CARETAKER COMMITTEE CHAIRMAN
KIBIYA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KIBIYA LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KIBIYA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kibiya Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

KIBIYA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,686,887,454.87	Local Govt Share of Statutory Allocation		1,011,924,922.11	1,199,954,158.40
962,584,539.93	Local Govt Share of VAT		1,129,340,920.02	843,627,304.68
729,583,387.63	Other Federally Allocated Revenue	1	651,887,398.57	174,937,613.25
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
14,520,000.00	Tax Revenue	2	1,306,195.04	2,481,818.18
70,234,513.25	Non Tax Revenue	3	937,000.00	3,180,600.00
2,900,000.00	Investment Income		1,030,390.00	2,332,600.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	28,954,748.27
10,000,000.00	Extraordinary Items		-	340,000.00
-	Prepayments/Arrears of Revenue		-	-
4,555,709,895.68	Total Receipts from Operating Activities (A)		3,085,035,332.63	2,281,717,933.68
	PAYMENTS:			
1,294,510,796.41	Salaries & Wages	5	1,016,952,119.31	903,590,967.87
71,600,000.00	Social Benefits	6	164,651,550.00	64,639,432.10
778,200,000.00	Overhead Cost	7	373,431,765.25	553,997,147.11
132,000,000.00	Grants & Contributions		90,274,580.47	125,419,862.17
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,276,310,796.41	Total Outflow from Operating Activities (B)		1,793,176,782.54	1,647,647,409.25
	Net Cashflow From Operating Activities C = (A-B)		1,291,858,550.09	634,070,524.43
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
336,250,000.00	Fixed Assets Purchased		60,439,181.82	49,394,115.89
1,438,750,000.00	Construction / Provision		70,982,045.57	91,932,910.96
245,000,000.00	Rehabilitation / Repairs		22,680,000.00	36,099,701.00
118,000,000.00	Preservation of the Environment	9	-	7,138,209.00
-	Other Capital Project		-	-
283,222,234.09	Liabilities / Equities		258,516,785.69	59,000,000.00
2,421,222,234.09	Total Capital Expenditure = D		412,618,013.08	243,564,936.85
	Net Cash Flow from Investing Activities E = (C-D)		879,240,537.01	390,505,587.58
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		719,735,243.65	378,267,558.29
	Increase/decrease in other Liability		-	(791,075.62)
	Total Movement in other cash equivalent account = G		719,735,243.65	379,058,633.91
	Total Expenditure from Financing Activities = F		719,735,243.65	379,058,633.91
	Net Cash Flow from all Activities G = (E-F)		159,505,293.36	11,446,953.67
	Cash & Its Equivalent as at 1/1/2023 = H		37,189,247.62	25,742,293.95
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		196,694,540.98	37,189,247.62

STATEMENT NO. 2

KIBIYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	
Main Account		196,567,764.52	13,921,254.51
Project Account		-	
Revenue Account		106,622.55	23,247,296.40
Others		20,153.91	20,696.71
Total Recurrent Assets (A)	10	196,694,540.98	37,189,247.62
Non-Current Assets			
Total Investments (B)	11	3,161,415.94	3,161,415.94
Advances	12		
Retained Balance		3,627,774,549.68	3,067,544,599.39
Stabilization		615,825,616.46	615,825,616.46
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		4,243,600,166.14	3,683,370,215.85
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		4,443,456,123.06	3,723,720,879.41
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		48,877,858.83	48,877,858.83
Others 1		7,032,778.52	7,032,778.52
Others 2		-	-
Total Deposits (E)		55,910,637.35	55,910,637.35
<i>Balance of Assets Over Liabilities (F)</i>		4,387,545,485.71	3,667,810,242.06
Total Liabilities (G= D+E+F)		4,443,456,123.06	3,723,720,879.41

STATEMENT NO. 3

KIBIYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
REVENUE:							
1,199,954,158.40	Local Govt Share of Statutory Allocation		1,011,924,922.11	2,686,887,454.87		2,686,887,454.87	1,674,962,532.76
843,627,304.68	Local Govt Share of VAT		1,129,340,920.02	962,584,539.93		962,584,539.93	(166,756,380.09)
174,937,613.25	Other Federally Allocated Revenue	1	651,887,398.57	729,583,387.63		729,583,387.63	77,695,989.06
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
	Other Capital Receipts		243,153,961.43				(243,153,961.43)
2,481,818.18	Tax Revenue		1,306,195.04	14,520,000.00		14,520,000.00	13,213,804.96
3,180,600.00	Non Tax Revenue		937,000.00	70,234,513.25		70,234,513.25	69,297,513.25
2,332,600.00	Investment Income		1,030,390.00	2,900,000.00		2,900,000.00	1,869,610.00
	Interest Earned						0.00
	Refund and Re-imburement	2					0.00
	Aids & Grants			10,000,000.00		10,000,000.00	10,000,000.00
28,954,748.27	Domestic Loans/Borrowings						0.00
340,000.00	Extraordinary Items			10,000,000.00		10,000,000.00	10,000,000.00
	Prepayments/Arrears of Revenue						0.00
2,281,717,933.68	Total Revenue (A)		3,085,035,332.63	4,555,709,895.68	-	4,555,709,895.68	1,470,674,563.05
LESS EXPENDITURE:							
903,590,967.87	Salaries & Wages	3	1,016,952,119.31	1,294,510,796.41		1,294,510,796.41	277,558,677.10
64,639,432.10	Social Benefits	4	164,651,550.00	71,600,000.00		71,600,000.00	(93,051,550.00)
553,997,147.11	Overhead Cost	5	373,431,765.25	778,200,000.00		778,200,000.00	404,768,234.75
125,419,862.17	Grants & Contributions		90,274,580.47	132,000,000.00		132,000,000.00	41,725,419.53
	Subsidies General				0	0	0.00
	Domestic Interest/Discount	6	147,866,767.51		0	0	(147,866,767.51)
	Transfer to other Fund				0	0	0.00
1,647,647,409.25	Total Expenditure (B)		1,793,176,782.54	2,276,310,796.41	-	2,276,310,796.41	483,134,013.87
634,070,524.43	Operating Balance: (A - B)		1,291,858,550.09	2,279,399,099.27	-	2,279,399,099.27	987,540,549.18
634,070,524.43	Transfer to Capital Development Fund		1,291,858,550.09				
0							

STATEMENT NO. 4

KIBIYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementa ry Budget 2023	Performance on Budget (%)
25,742,293.95	Opening Balance 1/1/2021		37,189,247.62				-
	Add: Revenue						-
634,070,524.43	Transfer from Capital Development Fund		1,291,858,550.09				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
659,812,818.38	Total Revenue		1,329,047,797.71	-	-	-	0%
	Less: Capital Expenditure						-
49,394,115.89	Fixed Assets Purchased		60,439,181.82	336,250,000.00	336,250,000.00		18%
91,932,910.96	Construction / Provision		70,982,045.57	1,438,750,000.00	1,438,750,000.00		5%
36,099,701.00	Rehabilitation / Repairs	7	22,680,000.00	245,000,000.00	245,000,000.00		9%
7,138,209.00	Preservation of the Environment		-	118,000,000.00	118,000,000.00		0%
	Other Capital Project		-	-	-		#DIV/0!
59,000,000.00	Liabilities / Equities		258,516,785.69	283,222,234.09	283,222,234.09		91%
243,564,936.85	Sub-total		412,618,013.08	2,421,222,234.09	2,421,222,234.09		17%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total		-	-	-	-	0%
243,564,936.85	Total Capital Expenditure for the year		412,618,013.08	2,421,222,234.09	2,421,222,234.09		17%
416,247,881.53	Closing Balance		916,429,784.63	(2,421,222,234.09)	(2,421,222,234.09)	0.00	(0.17)

SCHEDULE OF INVESTMENTS
KIBIYA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

KIRU LOCAL GOVERNMENT COUNCIL



KIRU LOCAL GOVERNMENT

KANO STATE - NIGERIA

OFFICE OF THE EXECUTIVE CHAIRMAN

Local Govt. Secretariate,
Kiru Town,
Kano State, Nigeria

In case of reply please quote

Ref. No.....

P.M.B, 3021

☎: _____
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 CARETAKER COMMITTEE
Kiru Local Government
Kano State

SIGNATURE

TREASURER
Kiru Local Government
Kano State



KIRU LOCAL GOVERNMENT

KANO STATE - NIGERIA

OFFICE OF THE EXECUTIVE CHAIRMAN

Local Govt. Secretariate,
Kiru Town,
Kano State, Nigeria

In case of reply please quote

Ref. No.....

P.M.B, 3021



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, 2023.

Best Regards,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
Kiru Local Government
Kano State

SIGNATURE:

TREASURER
Kiru Local Government
Kano State



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KIRU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kiru Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

KIRU LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,312,097,411.80	Local Govt Share of Statutory Allocation		1,305,504,905.77	1,548,085,244.53
1,516,276,413.22	Local Govt Share of VAT		1,432,505,853.06	1,063,860,598.56
418,123,564.68	Other Federally Allocated Revenue	1	837,687,416.93	224,328,283.17
70,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
660,000.00	Tax Revenue	2	2,668,995.04	290,000.00
43,365,300.00	Non Tax Revenue	3	3,075,443.68	7,344,140.00
6,600,800.00	Investment Income		2,460,500.00	6,179,560.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000,000.00	Aids & Grants		-	-
158,601,863.46	Domestic Loans/Borrowings		-	16,111,268.99
2,000,000.00	Extraordinary Items		-	-
7,000,000.00	Prepayments/Arrears of Revenue		-	-
5,544,725,353.16	Total Receipts from Operating Activities (A)		3,872,511,621.37	2,892,108,186.15
	PAYMENTS:			
1,696,958,729.04	Salaries & Wages	5	1,482,986,119.12	1,350,895,426.25
142,671,355.00	Social Benefits	6	68,181,818.18	-
867,550,000.00	Overhead Cost	7	460,435,827.84	500,095,300.72
174,500,000.00	Grants & Contributions		128,978,000.00	144,230,914.14
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,881,680,084.04	Total Outflow from Operating Activities (B)		2,288,448,532.65	1,995,221,641.11
	Net Cashflow From Operating Activities C = (A-B)		1,584,063,088.72	896,886,545.04
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
515,000,000.00	Fixed Assets Purchased		13,636,363.63	122,487,559.85
1,410,395,560.00	Construction / Provision		116,194,472.36	204,516,766.75
560,000,000.00	Rehabilitation / Repairs		-	12,978,152.73
40,000,000.00	Preservation of the Environment	9	-	5,700,000.00
110,000,000.00	Other Capital Project		91,356,272.19	33,412,275.70
223,638,579.49	Liabilities / Equities		146,364,739.80	65,948,392.49
2,859,034,139.49	Total Capital Expenditure = D		367,551,847.98	445,043,147.52
	Net Cash Flow from Investing Activities E = (C-D)		1,216,511,240.74	451,843,397.52
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		1,080,116,846.55	425,280,241.13
	Increase/decrease in other Liability		2,860,220.82	(15,254,121.70)
	Total Movement in other cash equivalent account = G		1,077,256,625.73	440,534,362.83
	Total Expenditure from Financing Activities = F		1,077,256,625.73	440,534,362.83
	Net Cash Flow from all Activities G = (E-F)		139,254,615.01	11,309,034.69
	Cash & Its Equivalent as at 1/1/2023 = H		44,832,994.69	33,523,960.00
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		184,087,609.70	44,832,994.69

STATEMENT NO. 2

KIRU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	
Main Account		184,033,492.01	21,544,993.80
Project Account		0	-
Revenue Account		53,876.22	23,287,494.10
Others		241.47	506.79
Total Recurrent Assets (A)	10	184,087,609.70	44,832,994.69
Non-Current Assets			
Total Investments (B)	11	3,663,203.88	3,663,203.88
Advances			
Retained Balance	12	6,005,641,612.80	5,064,779,381.26
Stabilization		687,619,187.04	687,619,187.04
Impersonal (Others)		10,034,000.00	10,034,000.00
Personal		-	-
Total Non-Current Assets (C)		6,703,294,799.84	5,762,432,568.30
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		6,891,045,613.42	5,807,265,562.99
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		63,332,987.07	60,472,766.25
Others 1		27,300,686.57	27,300,686.57
Others 2		-	-
Total Deposits (E)		90,633,673.64	87,773,452.82
<i>Balance of Assets Over Liabilities (F)</i>		6,800,411,939.78	5,723,155,314.05
Total Liabilities (G= D+E+F)		6,891,045,613.42	5,810,928,766.87

STATEMENT NO. 3

KIRU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,548,085,244.53	Local Govt Share of Statutory Allocation		1,305,504,905.77	3,312,097,411.80		3,312,097,411.80	2,006,592,506.03
1,063,860,598.56	Local Govt Share of VAT		1,432,505,853.06	1,516,276,413.22		1,516,276,413.22	83,770,560.16
224,328,283.17	Other Federally Allocated Revenue	1	837,687,416.93	418,123,564.68		418,123,564.68	(419,563,852.25)
25,909,090.90	10% State Allocation		45,454,545.46	70,000,000.00		70,000,000.00	24,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
290,000.00	Tax Revenue		2,668,995.04	660,000.00		660,000.00	(2,008,995.04)
7,344,140.00	Non Tax Revenue		3,075,443.68	43,365,300.00		43,365,300.00	40,289,856.32
6,179,560.00	Investment Income		2,460,500.00	6,600,800.00		6,600,800.00	4,140,300.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	2	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
16,111,268.99	Domestic Loans/Borrowings		-	158,601,863.46		158,601,863.46	158,601,863.46
-	Extraordinary Items		-	2,000,000.00		2,000,000.00	2,000,000.00
-	Prepayments/Arrears of Revenue		-	7,000,000.00		7,000,000.00	7,000,000.00
2,892,108,186.15	Total Revenue (A)		3,872,511,621.37	5,544,725,353.16	-	5,544,725,353.16	1,672,213,731.79
	LESS EXPENDITURE:						
1,350,895,426.25	Salaries & Wages	3	1,482,986,119.12	1,696,958,729.04		1,696,958,729.04	213,972,609.92
-	Social Benefits	4	68,181,818.18	142,671,355.00		142,671,355.00	74,489,536.82
500,095,300.72	Overhead Cost	5	460,435,827.84	867,550,000.00		867,550,000.00	407,114,172.16
144,230,914.14	Grants & Contributions		128,978,000.00	174,500,000.00		174,500,000.00	45,522,000.00
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
1,995,221,641.11	Total Expenditure (B)		2,288,448,532.65	2,881,680,084.04	-	2,881,680,084.04	593,231,551.39
896,886,545.04	Operating Balance: (A - B)		1,584,063,088.72	2,663,045,269.12	-	2,663,045,269.12	1,078,982,180.40
896,886,545.04	Transfer to Capital Development Fund		1,584,063,088.72				

STATEMENT NO. 4

KIRU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2023 (=N=)		NOTE S	Actual 2023	Final Budget 2023	Original Budget	Supplementa ry Budget 2023	Performance on Budget (%)
33,523,960.00	Opening Balance 1/1/2021		44,832,994.69				
	Add: Revenue						
896,886,545.04	Transfer from Capital Development Fund		1,584,063,088.72				0%
0	Infrastructural Development Loan		0		0	0	0%
0	Commercial Agriculture Credit Scheme		0		0	0	0%
0	Small And Medium Scale Enterprises Loan		0		0	0	0%
0	Aids & Grants		0		0	0	0%
930,410,505.04	Total Revenue		1,628,896,083.41				0%
	Less: Capital Expenditure						
122,487,559.85	Fixed Assets Purchased		13,636,363.63	515,000,000.00	515,000,000.00		3%
204,516,766.75	Construction / Provision		116,194,472.36	1,410,395,560.00	1,410,395,560.00		8%
12,978,152.73	Rehabilitation / Repairs	7		560,000,000.00	560,000,000.00		0%
5,700,000.00	Preservation of the Environment			40,000,000.00	40,000,000.00		0%
33,412,275.70	Other Capital Project		91,356,272.19	110,000,000.00	110,000,000.00		83%
65,948,392.49	Liabilities / Equities		146,364,739.80	223,638,579.49	223,638,579.49		65%
445,043,147.52	Sub-total		367,551,847.98	2,859,034,139.49	2,859,034,139.49	-	13%
	Capital Expenditure from Aids & Grants		0-		0	0	0%
	Repayment of Borrowings/Sure-P		0-		0	0	0%
	Sub-total						0%
445,043,147.52	Total Capital Expenditure for the year		367,551,847.98	2,859,034,139.49	2,859,034,139.49	-	13%
485,367,357.52	Closing Balance		1,261,344,235.43	(2,859,034,139.49)	(2,859,034,139.49)	0.00	(0.13)

SCHEDULE OF INVESTMENTS
KIRU LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,575.34
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK	477,272.00
4	DALA BUILDING SOCIETY	2,221,977.27
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,663,203.38

KUMBOTSO LOCAL GOVERNMENT COUNCIL



KUMBOTSO 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: _____

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 CARETAKER COMMITTEE
KUMBOTSO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KUMBOTSO LOCAL GOVT. COUNCIL
KANO STATE

CHAIRMAN CARETAKER COMMITTEE
KUMBOTSO LOCAL GOVT. COUNCIL
KANO STATE

TREASURER
KUMBOTSO LOCAL GOVT. COUNCIL
KANO STATE



KUMBOTSO LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kano-Nigeria

Tel:
Mobile

In case of reply please quote Reference
No: _____

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
KUMBOTSO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KUMBOTSO LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KUMBOTSO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kumbotso Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
KUMBOTSO LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,456,160,000.00	Local Govt Share of Statutory Allocation		1,333,936,535.48	1,581,799,852.75
1,912,963,000.00	Local Govt Share of VAT		1,506,371,600.11	1,117,520,158.11
1,872,500,000.00	Other Federally Allocated Revenue	1	859,160,207.22	230,752,983.06
50,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
69,000,000.00	Tax Revenue	2	35,134,195.04	18,491,894.18
298,107,963.00	Non Tax Revenue	3	15,708,834.65	2,736,368.14
93,500,000.00	Investment Income		35,526,220.00	29,966,818.13
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
5,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,954,748.27
25,000,000.00	Extraordinary Items		-	-
500,000.00	Prepayments/Arrears of Revenue		-	-
7,782,730,963.00	Total Receipts from Operating Activities (A)		4,074,446,099.39	3,030,131,913.54
	PAYMENTS:			
2,505,750,444.34	Salaries & Wages	5	2,888,641,285.15	2,445,310,258.94
25,500,000.00	Social Benefits	6	68,181,818.18	10,006,453.00
955,838,400.00	Overhead Cost	7	637,538,902.38	589,861,602.69
203,000,000.00	Grants & Contributions		187,779,319.18	177,056,472.77
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
3,690,088,844.34	Total Outflow from Operating Activities (B)		3,930,008,092.40	3,222,234,787.40
	Net Cashflow From Operating Activities C = (A-B)		144,438,006.99	(192,102,873.86)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
366,500,000.00	Fixed Assets Purchased		222,545,716.76	173,368,367.54
2,200,500,000.00	Construction / Provision		484,757,048.05	396,399,467.57
760,327,939.72	Rehabilitation / Repairs		106,944,288.32	96,214,343.48
158,000,000.00	Preservation of the Environment	9	-	-
4,000,000.00	Other Capital Project		-	-
411,140,659.71	Liabilities / Equities		175,900,914.64	-
3,900,468,599.43	Total Capital Expenditure = D		990,147,967.77	665,982,178.59
	Net Cash Flow from Investing Activities E = (C-D)		(845,709,960.78)	(858,085,052.45)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		70,166,348.29	
	Increase/decrease in other Liability		988,439,826.36	877,401,679.91
	Total Movement in other cash equivalent account = G		(918,273,478.07)	(877,401,679.91)
	Total Expenditure from Financing Activities = F		(918,273,478.07)	(877,401,679.91)
	Net Cash Flow from all Activities G = (E-F)		72,563,517.29	19,316,627.46
	Cash & Its Equivalent as at 1/1/2023 = H		68,786,216.68	49,469,589.22
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		141,349,733.97	68,786,216.68

STATEMENT NO. 2

KUMBOTSO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	
Main Account		140,982,707.66	47,304,452.40
Project Account			
Revenue Account		365,919.69	21,481,416.97
Others		1,106.62	347.31
Total Recurrent Assets (A)	10	141,349,733.97	68,786,216.68
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,833.90	3,661,833.90
-		-	
Advances			
Retained Balance	12	-	0
Stabilization		569,649,367.43	569,649,367.43
Impersonal (Others)		8,302,592.71	8,302,592.71
Personal		-	2,397,169.00
Total Non-Current Assets (C)		577,951,960.14	580,349,129.14
<i>Balance of Liabilities Over Assets (D)</i>		6,643,374,997.37	5,725,101,519.30
Total Assets (D= A+B+C+D)		7,366,338,525.38	6,377,898,699.02
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		228,530,706.42	219,554,878.68
Others 1		44,596,482.29	44,017,785.24
Others 2		7,093,211,336.67	6,114,326,035.10
Total Deposits (E)		7,366,338,525.38	6,377,898,699.02
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		7,366,338,525.38	6,377,898,699.02

STATEMENT NO. 3

KUMBOTSO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,581,799,852.75	Local Govt Share of Statutory Allocation		1,333,936,535.48	3,456,160,000.00		3,456,160,000.00	2,122,223,464.52
1,117,520,158.11	Local Govt Share of VAT		1,506,371,600.11	1,912,963,000.00		1,912,963,000.00	406,591,399.89
230,752,983.06	Other Federally Allocated Revenue	1	859,160,207.22	1,872,500,000.00		1,872,500,000.00	1,013,339,792.78
25,909,090.90	10% State Allocation		45,454,545.46	50,000,000.00		50,000,000.00	4,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
18,491,894.18	Tax Revenue		35,134,195.04	69,000,000.00		69,000,000.00	33,865,804.96
2,736,368.14	Non Tax Revenue		15,708,834.65	298,107,963.00		298,107,963.00	282,399,128.35
29,966,818.13	Investment Income		35,526,220.00	93,500,000.00		93,500,000.00	57,973,780.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement	2	-	-		-	0.00
-	Aids & Grants		-	5,000,000.00		5,000,000.00	5,000,000.00
22,954,748.27	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	25,000,000.00		25,000,000.00	25,000,000.00
-	Prepayments/Arrears of Revenue		-	500,000.00		500,000.00	500,000.00
3,030,131,913.54	Total Revenue (A)		4,074,446,099.39	7,782,730,963.00	-	7,782,730,963.00	3,708,284,863.61
	LESS EXPENDITURE:						
2,445,310,258.94	Salaries & Wages	3	2,888,641,285.15	2,505,750,444.34		2,505,750,444.34	(382,890,840.81)
10,006,453.00	Social Benefits	4	68,181,818.18	25,500,000.00		25,500,000.00	(42,681,818.18)
589,861,602.69	Overhead Cost	5	637,538,902.38	955,838,400.00		955,838,400.00	318,299,497.62
177,056,472.77	Grants & Contributions		187,779,319.18	203,000,000.00		203,000,000.00	15,220,680.82
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
3,222,234,787.40	Total Expenditure (B)		3,930,008,092.40	3,690,088,844.34	-	3,690,088,844.34	(239,919,248.06)
(192,102,873.86)	Operating Balance: (A - B)		144,438,006.99	4,092,642,118.66	-	4,092,642,118.66	3,948,204,111.67
(192,102,873.86)	Transfer to Capital Development Fund		144,438,006.99				

STATEMENT NO. 4

KUMBOTSO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementa ry Budget 2023	Performance on Budget (%)
49,469,589.22	Opening Balance 1/1/2021		68,786,216.68				
	Add: Revenue						
(192,102,873.86)	Transfer from Capital Development Fund		144,438,006.99				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
(142,633,284.64)	Total Revenue		213,224,223.67	-	-		0%
	Less: Capital Expenditure						
173,368,367.54	Fixed Assets Purchased		222,545,716.76	366,500,000.00	366,500,000.00		61%
396,399,467.57	Construction / Provision		484,757,048.05	2,200,500,000.00	2,200,500,000.00		22%
96,214,343.48	Rehabilitation / Repairs	7	106,944,288.32	760,327,939.72	760,327,939.72		14%
-	Preservation of the Environment		-	158,000,000.00	158,000,000.00		0%
-	Other Capital Project		-	4,000,000.00	4,000,000.00		0%
-	Liabilities / Equities		175,900,914.64	411,140,659.71	411,140,659.71		43%
665,982,178.59	Sub-total		990,147,967.77	3,900,468,599.43	3,900,468,599.43		25%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-v		0%
665,982,178.59	Total Capital Expenditure for the year		990,147,967.77	3,900,468,599.43	3,900,468,599.43		25%
(808,615,463.23)	Closing Balance		(776,923,744.10)	(3,900,468,599.43)	(3,900,468,599.43)	0.00	(0.25)

SCHEDULE OF INVESTMENTS
KUMBOTSO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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



KURA LOCAL GOVERNMENT COUNCIL



KURA LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021
Kano - Nigeria

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Tel:
Mobile

In case 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 CARETAKER COMMITTEE
KURA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KURA LOCAL GOVT. COUNCIL
KANO STATE



KURA LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021
Kano - Nigeria

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Tel:
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Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
KURA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
KURA LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF KURA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

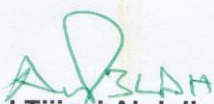
I have examined the Financial Statements together with the Schedules as prepared and submitted by Kura Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Kura Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1

KURA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,731,372,371.25	Local Govt Share of Statutory Allocation		1,001,749,648.51	1,187,888,182.35
925,400,115.00	Local Govt Share of VAT		1,147,962,437.45	857,154,852.47
650,000,000.00	Other Federally Allocated Revenue	1	647,724,743.42	174,300,113.87
82,232,505.40	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
8,300,000.00	Tax Revenue	2	3,101,195.04	4,449,195.78
94,365,000.00	Non Tax Revenue	3	8,775,288.98	1,406,700.00
10,500,000.00	Investment Income		541,000.00	1,516,872.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	19,661,661.10
15,000,000.00	Extraordinary Items		-	-
175,665,281.50	Prepayments/Arrears of Revenue		-	-
4,702,835,273.15	Total Receipts from Operating Activities (A)		3,098,462,820.29	2,272,286,668.47
	PAYMENTS:			
1,425,822,748.40	Salaries & Wages	5	1,371,880,364.02	1,224,584,610.16
102,970,724.00	Social Benefits	6	68,181,818.18	6,818,181.91
789,718,823.00	Overhead Cost	7	556,807,369.74	423,803,639.77
112,000,000.00	Grants & Contributions		92,348,958.37	149,944,333.54
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,430,512,295.40	Total Outflow from Operating Activities (B)		2,237,085,277.82	1,805,150,765.38
	Net Cashflow From Operating Activities C = (A-B)		861,377,542.47	467,135,903.09
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
240,500,000.00	Fixed Assets Purchased		101,016,443.33	123,253,557.70
1,296,745,500.00	Construction / Provision		62,966,691.83	100,065,261.49
440,000,000.00	Rehabilitation / Repairs		10,475,951.77	17,565,407.39
255,000,000.00	Preservation of the Environment	9	-	10,000,000.00
-	Other Capital Project		-	-
165,000,000.00	Liabilities / Equities		46,907,521.74	86,384,318.18
2,397,245,500.00	Total Capital Expenditure = D		221,366,608.67	337,268,544.76
	Net Cash Flow from Investing Activities E = (C-D)		640,010,933.80	129,867,358.33
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		243,402,467.73	-
	Increase/decrease in other Liability		(250,057,207.85)	(125,309,091.37)
	Total Movement in other cash equivalent account = G		493,459,675.58	125,309,091.37
	Total Expenditure from Financing Activities = F		493,459,675.58	125,309,091.37
	Net Cash Flow from all Activities G = (E-F)		146,551,258.22	4,558,266.96
	Cash & Its Equivalent as at 1/1/2023 = H		44,268,482.04	39,710,215.08
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		190,819,740.26	44,268,482.04

STATEMENT NO. 2

KURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	-
Main Account		190,668,457.01	21,440,627.44
Project Account		-	
Revenue Account		140,364.74	22,813,207.99
Others		10,918.51	14,646.61
Total Recurrent Assets (A)	10	190,819,740.26	44,268,482.04
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
-			
Advances	12		
Retained Balance		74,123,936.79	-
Stabilization		576,484,762.98	576,484,762.98
Impersonal (Others)		22,727,272.72	-
Personal		-	-
Total Non-Current Assets (C)		673,335,972.49	576,484,762.98
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		867,817,128.69	624,414,660.96
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		20,623,789.17	20,623,789.17
Others 1		23,552,353.57	23,552,353.57
Others 2		-	250,057,207.85
Total Deposits (E)		44,176,142.74	294,233,350.59
<i>Balance of Assets Over Liabilities (F)</i>		823,640,985.95	330,181,310.37
Total Liabilities (G= D+E+F)		867,817,128.69	624,414,660.96

STATEMENT NO. 3

KURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,187,888,182.35	Local Govt Share of Statutory Allocation		1,001,749,648.51	2,731,372,371.25		2,731,372,371.25	1,729,622,722.74
857,154,852.47	Local Govt Share of VAT		1,147,962,437.45	925,400,115.00		925,400,115.00	(222,562,322.45)
174,300,113.87	Other Federally Allocated Revenue	1	647,724,743.42	650,000,000.00		650,000,000.00	2,275,256.58
25,909,090.90	10% State Allocation		45,454,545.46	82,232,505.40		82,232,505.40	36,777,959.94
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
4,449,195.78	Tax Revenue		3,101,195.04	8,300,000.00		8,300,000.00	5,198,804.96
1,406,700.00	Non Tax Revenue		8,775,288.98	94,365,000.00		94,365,000.00	85,589,711.02
1,516,872.00	Investment Income		541,000.00	10,500,000.00		10,500,000.00	9,959,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	2	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
19,661,661.10	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	15,000,000.00		15,000,000.00	15,000,000.00
-	Prepayments/Arrears of Revenue		-	175,665,281.50		175,665,281.50	175,665,281.50
2,272,286,668.47	Total Revenue (A)		3,098,462,820.29	4,702,835,273.15	-	4,702,835,273.15	1,604,372,452.86
	LESS EXPENDITURE:						
1,224,584,610.16	Salaries & Wages	3	1,371,880,364.02	1,425,822,748.40		1,425,822,748.40	53,942,384.38
6,818,181.91	Social Benefits	4	68,181,818.18	102,970,724.00		102,970,724.00	34,788,905.82
423,803,639.77	Overhead Cost	5	556,807,369.74	789,718,823.00		789,718,823.00	232,911,453.26
149,944,333.54	Grants & Contributions		92,348,958.37	112,000,000.00		112,000,000.00	19,651,041.63
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
1,805,150,765.38	Total Expenditure (B)		2,237,085,277.82	2,430,512,295.40	-	2,430,512,295.40	193,427,017.58
467,135,903.09	Operating Balance: (A - B)		861,377,542.47	2,272,322,977.75	-	2,272,322,977.75	1,410,945,435.28
467,135,903.09	Transfer to Capital Development Fund		861,377,542.47				

STATEMENT NO. 4

KURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplem entary Budget 2023	Performa nce on Budget (%)
39,710,215.08	Opening Balance 1/1/2021		44,268,482.04				-
	Add: Revenue						-
467,135,903.09	Transfer from Capital Development Fund		861,377,542.47				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
506,846,118.17	Total Revenue		905,646,024.51	-	-	-	0%
							-
	Less: Capital Expenditure						-
123,253,557.70	Fixed Assets Purchased		101,016,443.33	240,500,000.00	240,500,000.00		42%
100,065,261.49	Construction / Provision		62,966,691.83	1,296,745,500.00	1,296,745,500.00		5%
17,565,407.39	Rehabilitation / Repairs	7	10,475,951.77	440,000,000.00	440,000,000.00		2%
10,000,000.00	Preservation of the Environment		-	255,000,000.00	255,000,000.00		0%
-	Other Capital Project		-	-	-		#DIV/0!
86,384,318.18	Liabilities / Equities		46,907,521.74	165,000,000.00	165,000,000.00		28%
337,268,544.76	Sub-total		221,366,608.67	2,397,245,500.00	2,397,245,500.00	-	9%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
337,268,544.76	Total Capital Expenditure for the year		221,366,608.67	2,397,245,500.00	2,397,245,500.00	-	9%
							-
169,577,573.41	Closing Balance		684,279,415.84	2,397,245,500.00	-2,397,245,500.00	0.00	-0.09

SCHEDULE OF INVESTMENTS
KURA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

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 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.

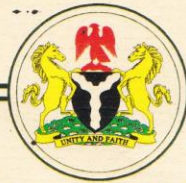
Best Regard,

SIGNATURE

CHAIRMAN CARETAKER COMMITTEE
MADOBI LOCAL GOVERNMENT COUNCIL,
KANO STATE.

SIGNATURE

TREASURER
MADOBI LOCAL GOVERNMENT COUNCIL,
KANO STATE.



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 _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

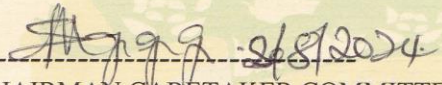
These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law 2020. The Financial Statements are in compliance with General Accepted Accounting Practice (GAAP) and are presented in the new format of General purpose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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2022.

Best Regard,

SIGNATURE



CHAIRMAN CARETAKER COMMITTEE
MADOBI LOCAL GOVERNMENT COUNCIL,
KANO STATE.

SIGNATURE



TREASURER
MADOBI LOCAL GOVERNMENT COUNCIL,
KANO STATE



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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF MADOBI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Madobi Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
MADOBI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,787,638,357.00	Local Govt Share of Statutory Allocation		1,002,656,454.81	1,188,963,485.44
875,345,946.00	Local Govt Share of VAT		1,129,073,376.29	843,432,948.30
701,126,765.00	Other Federally Allocated Revenue	1	646,748,864.21	173,721,460.98
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
2,300,000.00	Tax Revenue	2	2,097,051.04	238,000.00
56,055,853.00	Non Tax Revenue	3	4,124,209.89	865,000.00
2,600,000.00	Investment Income		941,000.00	401,300.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
-	Aids & Grants		-	-
100,000,000.00	Domestic Loans/Borrowings		-	22,954,748.27
500,000.00	Extraordinary Items		946.25	-
300,000.00	Prepayments/Arrears of Revenue		-	-
4,594,866,921.00	Total Receipts from Operating Activities (A)		3,074,250,409.38	2,256,486,033.89
	PAYMENTS:			
1,289,981,978.00	Salaries & Wages	5	1,360,535,971.46	1,242,213,078.07
71,965,164.00	Social Benefits	6	37,211,408.59	50,918,918.68
820,524,500.00	Overhead Cost	7	566,578,149.05	620,295,847.85
123,520,000.00	Grants & Contributions		106,985,015.70	120,622,135.53
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,305,991,642.00	Total Outflow from Operating Activities (B)		2,219,177,312.31	2,034,049,980.13
	Net Cashflow From Operating Activities C = (A-B)		855,073,097.07	222,436,053.76
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
276,162,081.00	Fixed Assets Purchased		40,252,921.97	58,909,090.89
1,013,395,000.00	Construction / Provision		129,160,515.88	31,183,124.51
669,153,045.00	Rehabilitation / Repairs		109,706,421.18	173,212,610.18
80,000,000.00	Preservation of the Environment	9	6,389,288.47	-
11,000,000.00	Other Capital Project		-	-
421,586,668.00	Liabilities / Equities		207,776,080.39	59,632,185.76
2,471,296,794.00	Total Capital Expenditure = D		493,285,227.89	322,937,011.34
	Net Cash Flow from Investing Activities E = (C-D)		361,787,869.18	(100,500,957.58)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		143,908,170.29	
	Increase/decrease in other Liability		(73,971,528.60)	125,448,291.75
	Total Movement in other cash equivelent account = G		217,879,698.89	125,448,291.75
	Total Expenditure from Financing Activities = F		217,879,698.89	125,448,291.75
	Net Cash Flow from all Activities G = (E-F)		143,908,170.29	24,947,334.17
	Cash & Its Equivalent as at 1/1/2023 = H		44,669,002.59	19,721,668.42
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		188,577,172.88	44,669,002.59

STATEMENT NO. 2

MADOBI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		-	-
Main Account		188,324,890.91	21,633,909.32
Project Account		72,000.00	-
Revenue Account		169,154.00	23,020,657.07
Others		11,127.97	14,436.20
Total Recurrent Assets (A)	10	188,577,172.88	44,669,002.59
Non-Current Assets			
Total Investments (B)	11	3,663,203.34	3,663,203.34
Advances	12		
Retained Balance		-	-
Stabilization		577,893,176.98	577,893,176.98
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		577,893,176.98	577,893,176.98
<i>Balance of Liabilities Over Assets (D)</i>		640,538,022.46	858,417,721.35
Total Assets (D= A+B+C+D)		1,410,671,575.66	1,484,643,104.26
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		219,771,769.37	209,565,217.67
Others 1		3,820,432.23	5,818,138.84
Others 2		1,187,079,374.06	1,269,259,747.75
Total Deposits (E)		1,410,671,575.66	1,484,643,104.26
<i>Balance of Assets Over Liabilities (F)</i>			-
Total Liabilities (G= D+E+F)		1,410,671,575.66	1,484,643,104.26

STATEMENT NO. 3

MADOBI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,188,963,485.44	Local Govt Share of Statutory Allocation		1,002,656,454.81	2,787,638,357.00		2,787,638,357.00	1,784,981,902.19
843,432,948.30	Local Govt Share of VAT		1,129,073,376.29	875,345,946.00		875,345,946.00	(253,727,430.29)
173,721,460.98	Other Federally Allocated Revenue	1	646,748,864.21	701,126,765.00		701,126,765.00	54,377,900.79
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
238,000.00	Tax Revenue		2,097,051.04	2,300,000.00		2,300,000.00	202,948.96
865,000.00	Non Tax Revenue		4,124,209.89	56,055,853.00		56,055,853.00	51,931,643.11
401,300.00	Investment Income		941,000.00	2,600,000.00		2,600,000.00	1,659,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursment	2	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
22,954,748.27	Domestic Loans/Borrowings		-	100,000,000.00		100,000,000.00	100,000,000.00
-	Extraordinary Items		946.25	500,000.00		500,000.00	499,053.75
-	Prepayments/Arrears of Revenue		-	300,000.00		300,000.00	300,000.00
2,256,486,033.89	Total Revenue (A)		3,074,250,409.38	4,594,866,921.00	-	4,594,866,921.00	1,520,616,511.62
	LESS EXPENDITURE:						
1,242,213,078.07	Salaries & Wages	3	1,360,535,971.46	1,289,981,978.00		1,289,981,978.00	(70,553,993.46)
50,918,918.68	Social Benefits	4	37,211,408.59	71,965,164.00		71,965,164.00	34,753,755.41
620,295,847.85	Overhead Cost	5	566,578,149.05	820,524,500.00		820,524,500.00	253,946,350.95
120,622,135.53	Grants & Contributions		106,985,015.70	123,520,000.00		123,520,000.00	16,534,984.30
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
2,034,049,980.13	Total Expenditure (B)		2,219,177,312.31	2,305,991,642.00	-	2,305,991,642.00	86,814,329.69
222,436,053.76	Operating Balance: (A - B)		855,073,097.07	2,288,875,279.00	-	2,288,875,279.00	1,433,802,181.93
222,436,053.76	Transfer to Capital Development Fund		855,073,097.07				

STATEMENT NO. 4

MADOBI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementary Budget 2023	Performance on Budget (%)
19,721,668.42	Opening Balance 1/1/2021		44,669,002.59				
	Add: Revenue						
222,436,053.76	Transfer from Capital Development Fund		855,073,097.07				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
242,157,722.18	Total Revenue		899,742,099.66	-	-	-	0%
	Less: Capital Expenditure						
58,909,090.89	Fixed Assets Purchased	7	40,252,921.97	276,162,081.00	276,162,081.00		15%
31,183,124.51	Construction / Provision		129,160,515.88	1,013,395,000.00	1,013,395,000.00		13%
173,212,610.18	Rehabilitation / Repairs		109,706,421.18	669,153,045.00	669,153,045.00		16%
-	Preservation of the Environment		6,389,288.47	80,000,000.00	80,000,000.00		8%
-	Other Capital Project		-	11,000,000.00	11,000,000.00		0%
59,632,185.76	Liabilities / Equities		207,776,080.39	421,586,668.00	421,586,668.00		49%
322,937,011.34	Sub-total			493,285,227.89	2,471,296,794.00	2,471,296,794.00	-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total		-	-	-	-	0%
322,937,011.34	Total Capital Expenditure for the year		493,285,227.89	2,471,296,794.00	2,471,296,794.00	-	20%
(80,779,289.16)	Closing Balance		406,456,871.77	(2,471,296,794.00)	(2,471,296,794.00)	0.00	(0.20)

SCHEDULE OF INVESTMENTS
MADOBI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

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MAKODA LOCAL GOVERNMENT COUNCIL



MAKODA LOCAL GOVERNMENT

Headquarters Koguna, P. O. Box 120, Danbatta

KANO STATE

In case of reply quota 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 CARETAKER COMMITTEE
MAKODA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
MAKODA LOCAL GOVT. COUNCIL
KANO STATE



MAKODA LOCAL GOVERNMENT

Headquarters Koguna, P. O. Box 120, Danbatta

KANO STATE

In case of reply quota Reference

No.

Date:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
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**

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P.M.B. 3174, Kano.

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023


**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF MAKODA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Makoda Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

30th August, 2024
Safar, 1446 AH

STATEMENT NO. 1

MAKODA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
4,264,696,953.18	Local Govt Share of Statutory Allocation		1,188,314,291.13	1,409,119,040.32
1,154,535,083.54	Local Govt Share of VAT		1,332,160,379.27	990,964,917.66
622,114,933.69	Other Federally Allocated Revenue	1	765,136,063.13	205,375,027.82
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
1,500,000.00	Tax Revenue	2	1,396,195.04	200,000.00
79,764,540.20	Non Tax Revenue	3	603,743.56	880,100.00
7,450,000.00	Investment Income		899,480.00	1,528,690.00
-	Interest Earned		-	-
-	Refund and Re-imbursment	4	-	-
20,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,111,268.99
500,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
6,219,561,510.61	Total Receipts from Operating Activities (A)		3,577,118,659.02	2,656,088,135.69
	PAYMENTS:			
1,505,153,466.34	Salaries & Wages	5	1,289,572,645.46	1,149,866,401.99
99,638,596.00	Social Benefits	6	68,181,818.18	28,455,584.46
1,364,049,998.00	Overhead Cost	7	768,424,563.22	592,734,175.86
143,500,000.00	Grants & Contributions		113,427,819.73	81,086,111.08
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
3,112,342,060.34	Total Outflow from Operating Activities (B)		2,387,473,614.10	1,852,142,273.39
	Net Cashflow From Operating Activities C = (A-B)		1,189,645,044.92	803,945,862.30
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
398,700,000.00	Fixed Assets Procured		59,725,357.68	164,463,756.04
2,081,080,755.43	Construction / Provision		57,021,613.59	52,617,829.70
355,000,000.00	Rehabilitation / Repairs		-	17,181,818.18
50,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
225,000,000.00	Liabilities / Equities		75,170,607.01	1,170,500.00
3,109,780,755.43	Total Capital Expenditure = D		191,917,578.28	235,433,903.92
	Net Cash Flow from Investing Activities E = (C-D)		997,727,466.64	568,511,958.38
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		849,808,810.36	546,780,875.92
	Increase/decrease in other Liability		(18,952,845.15)	1,922,992.39
	Total Movement in other cash equivalent account = G		868,761,655.51	544,857,883.53
	Total Expenditure from Financing Activities = F		868,761,655.51	544,857,883.53
	Net Cash Flow from all Activities G = (E-F)		128,965,811.13	23,654,074.85
	Cash & Its Equivalent as at 1/1/2023 = H		36,690,665.74	13,036,590.89
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		165,656,476.87	36,690,665.74

STATEMENT NO. 2

MAKODA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			-
Main Account		165,636,048.82	13,942,399.13
Project Account			-
Revenue Account		17,326.62	22,748,118.21
Others		3,101.43	148.40
Total Recurrent Assets (A)	10	165,656,476.87	36,690,665.74
Non-Current Assets			
Total Investments (B)	11	3,161,415.94	3,161,415.94
Advances			
Retained Balance	12	5,307,439,259.31	4,549,662,685.08
Stabilization		728,847,493.83	728,847,493.83
Impersonal (Others)		-	36,933,575.00
Personal		-	-
Total Non-Current Assets (C)		6,036,286,753.14	5,315,443,753.91
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		6,205,104,645.95	5,355,295,835.59
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		327,817,812.00	326,284,064.36
Others 1		117,623,718.00	138,110,310.79
Others 2		-	-
Total Deposits (E)		445,441,530.00	464,394,375.15
<i>Balance of Assets Over Liabilities (F)</i>		5,759,663,115.95	4,890,901,460.44
Total Liabilities (G= D+E+F)		6,205,104,645.95	5,355,295,835.59

STATEMENT NO. 3

MAKODA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,409,119,040.32	Local Govt Share of Statutory Allocation		1,188,314,291.13	4,264,696,953.18		4,264,696,953.18	3,076,382,662.05
990,964,917.66	Local Govt Share of VAT		1,332,160,379.27	1,154,535,083.54		1,154,535,083.54	(177,625,295.73)
205,375,027.82	Other Federally Allocated Revenue	1	765,136,063.13	622,114,933.69		622,114,933.69	(143,021,129.44)
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
200,000.00	Tax Revenue	2	1,396,195.04	1,500,000.00		1,500,000.00	103,804.96
880,100.00	Non Tax Revenue	3	603,743.56	79,764,540.20		79,764,540.20	79,160,796.64
1,528,690.00	Investment Income		899,480.00	7,450,000.00		7,450,000.00	6,550,520.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	4	-	-		-	0.00
-	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
22,111,268.99	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	500,000.00		500,000.00	500,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,656,088,135.69	Total Revenue (A)		3,577,118,659.02	6,219,561,510.61		6,219,561,510.61	2,642,442,851.59
	LESS EXPENDITURE:						
1,149,866,401.99	Salaries & Wages	5	1,289,572,645.46	1,505,153,466.34		1,505,153,466.34	215,580,820.88
28,455,584.46	Social Benefits	6	68,181,818.18	99,638,596.00		99,638,596.00	31,456,777.82
592,734,175.86	Overhead Cost	7	768,424,563.22	1,364,049,998.00		1,364,049,998.00	595,625,434.78
81,086,111.08	Grants & Contributions		113,427,819.73	143,500,000.00		143,500,000.00	30,072,180.27
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
1,852,142,273.39	Total Expenditure (B)		2,387,473,614.10	3,112,342,060.34		3,112,342,060.34	724,868,446.24
803,945,862.30	Operating Balance: (A - B)		1,189,645,044.92	3,107,219,450.27		3,107,219,450.27	1,917,574,405.35
803,945,862.30	Transfer to Capital Development Fund		1,189,645,044.92				

STATEMENT NO. 4

MAKODA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementary Budget 2023	Performance on Budget (%)
13,036,590.89	Opening Balance 1/1/2022	36,690,665.74				-
	Add: Revenue					-
803,945,862.30	Transfer from Capital Development Fund	1,189,645,044.92				0%
0	Infrastructural Development Loan	0	-	0	0	0%
0	Commercial Agriculture Credit Scheme	0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan	0	-	0	0	0%
0	Aids & Grants	0	-	0	0	0%
816,982,453.19	Total Revenue	1,226,335,710.66	-	-	-	0%
						-
	Less: Capital Expenditure					-
164,463,756.04	Fixed Assets Procured	59,725,357.68	398,700,000.00	398,700,000.00		15%
52,617,829.70	Construction / Provision	57,021,613.59	2,081,080,755.43	2,081,080,755.43		3%
17,181,818.18	Rehabilitation / Repairs	-	355,000,000.00	355,000,000.00		0%
	Preservation of the Environment	-	50,000,000.00	50,000,000.00		0%
	Other Capital Project	-	-	-		#DIV/0!
1,170,500.00	Liabilities / Equities	75,170,607.01	225,000,000.00	225,000,000.00		33%
235,433,903.92	Sub-total	191,917,578.28	3,109,780,755.43	3,109,780,755.43	-	6%
						-
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
	Repayment of Borrowings/Sure-P	0	-	0	0	0%
	Sub-total	-	-	-	-	0%
						-
235,433,903.92	Total Capital Expenditure for the year	191,917,578.28	3,109,780,755.43	3,109,780,755.43	-	6%
						-
581,548,549.27	Closing Balance	1,034,418,132.38	(3,109,780,755.43)	(3,109,780,755.43)	0.00	(0.06)

SCHEDULE OF INVESTMENTS
MAKODA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

MINJIBIR LOCAL GOVERNMENT COUNCIL



MINJIBIR LOCAL GOVERNMENT

Kano State - Nigeria
(Office of the Chairman)

P.M.B. 3021
Kano

Tel:
Mobile:

In case of reply please quote Ref

N: _____

Date: _____

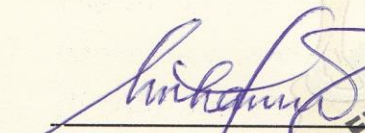
STATEMENT OF ACCOUNTING POLICY

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.

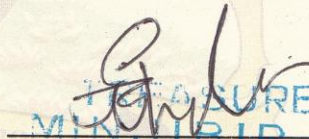
In addition, the GPFS as in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:


CHAIRMAN CARETAKERS COMMITTEE
MINJIBIR LOCAL GOVT.
KANO STATE

SIGNATURE:


TREASURER
MINJIBIR LOCAL GOVT.
KANO STATE



MINJIBIR LOCAL GOVERNMENT

Kano State - Nigeria
(Office of the Chairman)

P.M.B. 3021
Kano

Tel:
Mobile:

In case of reply please quote Ref

N: _____

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 finance 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 31st December, 2023

Best Regard,

SIGNATURE:
OFFICE OF THE
EXECUTIVE CHAIRMAN
MINJIBIR L.G.A

CHAIRMAN CARETAKERS COMMITTEE
MINJIBIR LOCAL GOVT.
KANO STATE

SIGNATURE:
TREASURER
MINJIBIR L.G.

TREASURER
MINJIBIR LOCAL GOVT.
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF MINJIBIR LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**


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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Minjibir Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
MINJIBIR LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,986,224,850.47	Local Govt Share of Statutory Allocation		1,197,610,447.33	1,420,142,547.15
993,230,414.00	Local Govt Share of VAT		1,311,786,805.53	976,164,593.60
569,799,813.00	Other Federally Allocated Revenue	1	768,676,350.29	205,833,490.72
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
31,500.00	Tax Revenue	2	1,588,695.04	665,100.00
4,073,850.00	Non Tax Revenue	3	1,037,300.00	822,500.00
3,100,000.00	Investment Income		1,205,190.00	1,460,750.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	28,954,748.27
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,625,460,427.47	Total Receipts from Operating Activities (A)		3,570,513,295.08	2,659,952,820.64
	PAYMENTS:			
1,707,844,356.50	Salaries & Wages	5	1,660,719,259.26	1,525,642,463.68
45,000,000.00	Social Benefits	6	71,027,419.88	-
903,100,000.00	Overhead Cost	7	501,983,654.54	605,535,601.44
80,500,000.00	Grants & Contributions		68,888,888.84	44,376,974.08
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,736,444,356.50	Total Outflow from Operating Activities (B)		2,450,485,990.03	2,175,555,039.20
	Net Cashflow From Operating Activities C = (A-B)		1,120,027,305.05	484,397,781.44
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
207,700,000.00	Fixed Assets Procured		6,981,818.18	26,000,000.00
866,895,560.00	Construction / Provision		147,842,503.32	112,922,281.84
166,000,000.00	Rehabilitation / Repairs		-	57,770,926.68
41,000,000.00	Preservation of the Environment	9	22,545,454.54	29,263,169.73
10,000,000.00	Other Capital Project		-	-
40,000,000.00	Liabilities / Equities		129,830,669.00	47,813,888.86
1,331,595,560.00	Total Capital Expenditure = D		307,200,445.04	273,770,267.11
	Net Cash Flow from Investing Activities E = (C-D)		812,826,860.01	210,627,514.33
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		656,688,808.44	204,838,074.43
	Increase/decrease in other Liability		0.00	-
	Total Movement in other cash equivalent account = G		656,688,808.44	204,838,074.43
	Total Expenditure from Financing Activities = F		656,688,808.44	204,838,074.43
	Net Cash Flow from all Activities G = (E-F)		156,138,051.57	5,789,439.90
	Cash & Its Equivalent as at 1/1/2023 = H		39,976,669.29	34,187,229.39
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		196,114,720.86	39,976,669.29

STATEMENT NO. 2

MINJIBIR LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			892.05
Main Account		196,088,955.69	17,125,132.33
Project Account		-	-
Revenue Account		4,587.06	22,818,400.52
Others		21,178.11	32,244.39
Total Recurrent Assets (A)	10	196,114,720.86	39,976,669.29
Non-Current Assets			
Total Investments (B)	11	4,683,395.04	4,683,395.04
-			
Advances			
Retained Balance	12	2,055,584,028.01	1,555,033,271.14
Stabilization		556,715,727.56	556,715,727.56
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		2,612,299,755.57	2,111,748,998.70
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		2,813,097,871.47	2,156,409,063.03
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		28,272,183.90	28,272,183.90
Others 1		6,926,166.46	6,926,166.46
Others 2		-	-
Total Deposits (E)		35,198,350.36	35,198,350.36
<i>Balance of Assets Over Liabilities (F)</i>		2,777,899,521.11	2,121,210,712.67
Total Liabilities (G= D+E+F)		2,813,097,871.47	2,156,409,063.03

STATEMENT NO. 3

MINJIBIR LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,420,142,547.15	Local Govt Share of Statutory Allocation		1,197,610,447.33	2,986,224,850.47		2,986,224,850.47	1,788,614,403.14
976,164,593.60	Local Govt Share of VAT		1,311,786,805.53	993,230,414.00		993,230,414.00	(318,556,391.53)
205,833,490.72	Other Federally Allocated Revenue	1	768,676,350.29	569,799,813.00		569,799,813.00	(198,876,537.29)
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
665,100.00	Tax Revenue	2	1,588,695.04	31,500.00		31,500.00	(1,557,195.04)
822,500.00	Non Tax Revenue	3	1,037,300.00	4,073,850.00		4,073,850.00	3,036,550.00
1,460,750.00	Investment Income		1,205,190.00	3,100,000.00		3,100,000.00	1,894,810.00
	Interest Earned		-	-		-	0.00
	Refund and Re-imburement	4	-	-		-	0.00
	Aids & Grants		-	-		-	0.00
28,954,748.27	Domestic Loans/Borrowings		-	-		-	0.00
	Extraordinary Items		-	-		-	0.00
	Prepayments/Arrears of Revenue		-	-		-	0.00
2,659,952,820.64	Total Revenue (A)		3,570,513,295.08	4,625,460,427.47	-	4,625,460,427.47	1,054,947,132.39
	LESS EXPENDITURE:						
1,525,642,463.68	Salaries & Wages	5	1,660,719,259.26	1,707,844,356.50		1,707,844,356.50	47,125,097.24
	Social Benefits	6	71,027,419.88	45,000,000.00		45,000,000.00	(26,027,419.88)
605,535,601.44	Overhead Cost	7	501,983,654.54	903,100,000.00		903,100,000.00	401,116,345.46
44,376,974.08	Grants & Contributions		68,888,888.84	80,500,000.00		80,500,000.00	11,611,111.16
	Subsidies General		-	-	0	0	0.00
	Domestic Interest/Discount	8	147,866,767.51	-	0	0	(147,866,767.51)
	Transfer to other Fund		-	-	0	0	0.00
2,175,555,039.20	Total Expenditure (B)		2,450,485,990.03	2,736,444,356.50	-	2,736,444,356.50	285,958,366.47
484,397,781.44	Operating Balance: (A - B)		1,120,027,305.05	1,889,016,070.97	-	1,889,016,070.97	768,988,765.92
484,397,781.44	Transfer to Capital Development Fund		1,120,027,305.05				

STATEMENT NO. 4

MINJIBIR LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementa ry Budget 2023	Performance on Budget (%)
34,187,229.39	Opening Balance 1/1/2022		39,976,669.29				
	Add: Revenue						
484,397,781.44	Transfer from Capital Development Fund		1,120,027,305.05				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
518,585,010.83	Total Revenue		1,160,003,974.34	-	-	-	0%
	Less: Capital Expenditure						
26,000,000.00	Fixed Assets Procured		6,981,818.18	207,700,000.00	207,700,000.00		3%
112,922,281.84	Construction / Provision		147,842,503.32	866,895,560.00	866,895,560.00		17%
57,770,926.68	Rehabilitation / Repairs	9	-	166,000,000.00	166,000,000.00		0%
29,263,169.73	Preservation of the Environment		22,545,454.54	41,000,000.00	41,000,000.00		55%
-	Other Capital Project		-	10,000,000.00	10,000,000.00		0%
47,813,888.86	Liabilities / Equities		129,830,669.00	40,000,000.00	40,000,000.00		325%
273,770,267.11	Sub-total		307,200,445.04	1,331,595,560.00	1,331,595,560.00	-	23%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
273,770,267.11	Total Capital Expenditure for the year		307,200,445.04	1,331,595,560.00	1,331,595,560.00	-	23%
244,814,743.72	Closing Balance		852,803,529.30	(1,331,595,560.00)	(1,331,595,560.00)	0.00	(0.23)

SCHEDULE OF INVESTMENTS
MINJIBIR LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

NASSARAWA LOCAL GOVERNMENT COUNCIL



NASSARAWA LOCAL GOVERNMENT

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

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

Telegram
LOGGNASS

In case of reply please quote Reference
No: NSLG/TRE/FIN/4/VOL.II/107

Date: 9th August, 2024

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 Committee (FRS) and the Financial Reporting Council of Nigeria. The compliance includes Note to the Accounts.

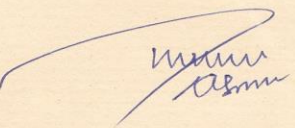
In addition, the GPFS are in compliance with the provision of Public Financial Management Law 2020, the Kano State Local Government Law 2006 (as amended) and other Kano State Legal requirements.

Best Regards.

SIGNATURE:


CHAIRMAN CARETAKER COMMITTEE
NASSARAWA LOCAL GOVERNMENT
KANO STATE


SIGNATURE:


TREASURER
NASSARAWA LOCAL GOVT.
KANO STATE



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/4/VOL.II/107

Date: 9th August, 2024

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, 2023.

Best Regards.

SIGNATURE:


OFFICE OF THE CHAIRMAN
CHAIRMAN CARETAKER COMMITTEE
NASSARAWA LOCAL GOVERNMENT
KANO STATE
INTERIM MANAGEMENT COMMITTEE
NASSARAWA LOCAL GOVERNMENT
KANO STATE

SIGNATURE:



TREASURER
NASSARAWA LOCAL GOVT.
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF NASARAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

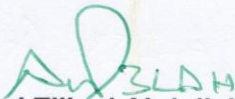
I have examined the Financial Statements together with the Schedules as prepared and submitted by Nasarawa Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

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 Nasarawa Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

30th August, 2024
Safar, 1446 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1

NASSARAWA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
4,762,025,500.00	Local Govt Share of Statutory Allocation		2,070,636,725.13	2,455,388,828.33
1,976,553,238.00	Local Govt Share of VAT		2,218,298,373.63	1,634,697,315.65
998,009,625.74	Other Federally Allocated Revenue	1	1,321,584,068.81	352,891,542.62
81,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
64,500,000.00	Tax Revenue	2	34,106,195.04	38,140,000.00
214,962,500.00	Non Tax Revenue	3	49,054,223.23	61,232,305.00
50,600,000.00	Investment Income		23,700,000.00	5,950,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
20,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,954,748.27
11,200,000.00	Extraordinary Items		-	-
200,000.00	Prepayments/Arrears of Revenue		-	-
8,179,050,863.74	Total Receipts from Operating Activities (A)		6,005,988,092.73	4,597,163,830.77
	PAYMENTS:			
2,989,866,270.90	Salaries & Wages	5	2,914,519,830.72	2,578,252,199.26
111,507,173.25	Social Benefits	6	189,545,453.94	17,334,907.63
1,159,650,000.00	Overhead Cost	7	605,203,123.40	530,441,820.24
317,000,000.00	Grants & Contributions		259,847,755.89	213,605,963.17
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.61	-
-	Transfer to other Fund		-	-
4,578,023,444.15	Total Outflow from Operating Activities (B)		4,116,982,931.56	3,339,634,890.30
	Net Cashflow From Operating Activities C = (A-B)		1,889,005,161.17	1,257,528,940.47
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
763,800,000.00	Fixed Assets Procured		89,340,339.71	152,140,258.39
1,782,500,000.00	Construction / Provision		201,795,894.42	262,448,259.78
1,181,000,000.00	Rehabilitation / Repairs		19,126,774.40	1,567,503.54
125,000,000.00	Preservation of the Environment	9	4,730,984.50	13,960,020.32
17,000,000.00	Other Capital Project		-	3,500,000.00
330,500,000.00	Liabilities / Equities		175,546,443.82	13,453,070.91
4,199,800,000.00	Total Capital Expenditure = D		490,540,436.85	447,069,112.94
	Net Cash Flow from Investing Activities E = (C-D)		1,398,464,724.32	810,459,827.53
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
•	Increase/decrease in other Cash Assets		1,208,141,580.69	810,834,340.82
	Increase/decrease in other Liability		13,124,664.68	2,931,175.67
	Total Movement in other cash equivalent account = G		1,195,016,916.01	807,903,165.15
	Total Expenditure from Financing Activities = F		1,195,016,916.01	807,903,165.15
	Net Cash Flow from all Activities G = (E-F)		203,447,808.31	2,556,662.38
	Cash & Its Equivalent as at 1/1/2023 = H		46,972,979.29	44,416,316.91
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		250,420,787.60	46,972,979.29

STATEMENT NO. 2

NASSARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			
Main Account		247,942,813.89	24,071,442.72
Project Account		15,191.29	15,191.29
Revenue Account		1,008,191.89	22,885,001.41
Others		1,454,590.53	1,343.87
Total Recurrent Assets (A)	10	250,420,787.60	46,972,979.29
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
Advances	12		
Retained Balance		3,982,779,972.07	2,876,429,311.69
Stabilization		832,487,435.51	832,487,435.51
Impersonal (Others)		-	101,656,888.00
Personal		-	-
Total Non-Current Assets (C)		4,815,267,407.58	3,810,573,635.20
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		5,069,349,611.12	3,861,208,030.43
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		245,019,647.80	235,044,037.81
Others 1		117,528,949.14	114,379,894.45
Others 2		-	-
Total Deposits (E)		362,548,596.94	349,423,932.26
<i>Balance of Assets Over Liabilities (F)</i>		4,706,801,014.18	3,511,784,098.17
Total Liabilities (G= D+E+F)		5,069,349,611.12	3,861,208,030.43

STATEMENT NO. 3

NASSARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
2,455,388,828.33	Local Govt Share of Statutory Allocation		2,070,636,725.13	4,762,025,500.00		4,762,025,500.00	2,691,388,774.87
1,634,697,315.65	Local Govt Share of VAT		2,218,298,373.63	1,976,553,238.00		1,976,553,238.00	(241,745,135.63)
352,891,542.62	Other Federally Allocated Revenue	1	1,321,584,068.81	998,009,625.74		998,009,625.74	(323,574,443.07)
25,909,090.90	10% State Allocation		45,454,545.46	81,000,000.00		81,000,000.00	35,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
38,140,000.00	Tax Revenue	2	34,106,195.04	64,500,000.00		64,500,000.00	30,393,804.96
61,232,305.00	Non Tax Revenue	3	49,054,223.23	214,962,500.00		214,962,500.00	165,908,276.77
5,950,000.00	Investment Income		23,700,000.00	50,600,000.00		50,600,000.00	26,900,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	4	-	-		-	0.00
-	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
22,954,748.27	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	11,200,000.00		11,200,000.00	11,200,000.00
-	Prepayments/Arrears of Revenue		-	200,000.00		200,000.00	200,000.00
4,597,163,830.77	Total Revenue (A)		6,005,988,092.73	8,179,050,863.74	-	8,179,050,863.74	2,173,062,771.01
	LESS EXPENDITURE:						
2,578,252,199.26	Salaries & Wages	5	2,914,519,830.72	2,989,866,270.90		2,989,866,270.90	75,346,440.18
17,334,907.63	Social Benefits	6	189,545,453.94	111,507,173.25		111,507,173.25	(78,038,280.69)
530,441,820.24	Overhead Cost	7	605,203,123.40	1,159,650,000.00		1,159,650,000.00	554,446,876.60
213,605,963.17	Grants & Contributions		259,847,755.89	317,000,000.00		317,000,000.00	57,152,244.11
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.61	-	0	0	(147,866,767.61)
-	Transfer to other Fund		-	-	0	0	0.00
3,339,634,890.30	Total Expenditure (B)		4,116,982,931.56	4,578,023,444.15	-	4,578,023,444.15	461,040,512.59
1,257,528,940.47	Operating Balance: (A - B)		1,889,005,161.17	3,601,027,419.59	-	3,601,027,419.59	1,712,022,258.42
1,257,528,940.47	Transfer to Capital Development Fund		1,889,005,161.17				

STATEMENT NO. 4

NASSARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Suppleme ntary Budget 2023	Performanc e on Budget (%)
44,416,316.91	Opening Balance 1/1/2022		46,972,979.29				-
	Add: Revenue						-
1,257,528,940.47	Transfer from Capital Development Fund		1,889,005,161.17				0%
0	Infrastructural Development Loan		0		0	0	0%
0	Commercial Agriculture Credit Scheme		0		0	0	0%
0	Small And Medium Scale Enterprises Loan		0		0	0	0%
0	Aids & Grants		0		0	0	0%
1,301,945,257.38	Total Revenue		1,935,978,140.46			-	0%
							-
	Less: Capital Expenditure						-
152,140,258.39	Fixed Assets Procured		89,340,339.71	763,800,000.00	763,800,000.00		12%
262,448,259.78	Construction / Provision		201,795,894.42	1,782,500,000.00	1,782,500,000.00		11%
1,567,503.54	Rehabilitation / Repairs	9	19,126,774.40	1,181,000,000.00	1,181,000,000.00		2%
13,960,020.32	Preservation of the Environment		4,730,984.50	125,000,000.00	125,000,000.00		4%
3,500,000.00	Other Capital Project			17,000,000.00	17,000,000.00		0%
13,453,070.91	Liabilities / Equities		175,546,443.82	330,500,000.00	330,500,000.00		53%
447,069,112.94	Sub-total		490,540,436.85	4,199,800,000.00	4,199,800,000.00	-	12%
							-
	Capital Expenditure from Aids & Grants		0		0	0	0%
	- Repayment of Borrowings/Sure-P		0		0	0	0%
	- Sub-total					-	0%
							-
447,069,112.94	Total Capital Expenditure for the year		490,540,436.85	4,199,800,000.00	4,199,800,000.00	-	12%
							-
854,876,144.44	Closing Balance		1,445,437,703.61	(4,199,800,000.00)	(4,199,800,000.00)	0.00	(0.12)

SCHEDULE OF INVESTMENTS
NASSARAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

RANO LOCAL GOVERNMENT COUNCIL



RANO LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

ADDRESS:

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

In case of reply please quote reference

No:.....

Date:

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
RANO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
RANO LOCAL GOVT. COUNCIL
KANO STATE



RANO LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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

In case of reply please quote reference

No:.....

Date:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
RANO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
RANO LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF RANO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

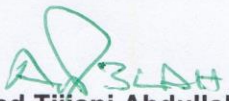
I have examined the Financial Statements together with the Schedules as prepared and submitted by Rano Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Rano Local Government Council as at 31st December, 2023.

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
RANO LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,657,388,971.25	Local Govt Share of Statutory Allocation		1,037,136,215.55	1,229,850,048.64
1,124,452,892.31	Local Govt Share of VAT		1,149,946,522.84	858,596,185.59
540,000,000.00	Other Federally Allocated Revenue	1	667,418,671.66	178,978,828.93
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
4,700,000.00	Tax Revenue	2	1,361,795.04	42,300.00
7,103,000.00	Non Tax Revenue	3	1,557,185.71	610,450.00
13,000,000.00	Investment Income		1,079,300.00	793,100.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	28,954,748.27
1,000,000.00	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		-	-
5,426,944,863.56	Total Receipts from Operating Activities (A)		3,147,108,197.69	2,323,734,752.33
	PAYMENTS:			
1,400,038,571.72	Salaries & Wages	5	1,518,033,910.70	1,377,162,206.83
46,410,000.00	Social Benefits	6	68,181,818.18	-
979,756,362.66	Overhead Cost	7	499,906,420.11	461,582,136.71
213,000,000.00	Grants & Contributions		182,891,436.75	83,304,413.63
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,639,204,934.38	Total Outflow from Operating Activities (B)		2,416,880,353.25	1,922,048,757.17
	Net Cashflow From Operating Activities C = (A-B)		730,227,844.44	401,685,995.16
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
286,000,000.00	Fixed Assets Procured		11,477,363.64	35,281,818.18
1,692,917,757.25	Construction / Provision		198,118,369.47	248,085,008.14
313,000,000.00	Rehabilitation / Repairs		-	-
108,000,000.00	Preservation of the Environment	9	-	9,720,005.32
40,000,000.00	Other Capital Project		-	-
278,500,000.00	Liabilities / Equities		215,692,648.75	19,100,000.00
2,718,417,757.25	Total Capital Expenditure = D		425,288,381.86	312,186,831.64
	Net Cash Flow from Investing Activities E = (C-D)		304,939,462.58	89,499,163.52
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		207,384,243.30	35,935,753.53
	Increase/decrease in other Liability		18,214,859.90	1,395,700.00
	Total Movement in other cash equivelent account = G		189,169,383.40	34,540,053.53
	Total Expenditure from Financing Activities = F		189,169,383.40	34,540,053.53
	Net Cash Flow from all Activities G = (E-F)		115,770,079.18	54,959,109.99
	Cash & Its Equivalent as at 1/1/2023 = H		67,315,777.00	12,356,667.01
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		183,085,856.18	67,315,777.00

STATEMENT NO. 2

RANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			
Main Account		183,083,451.40	44,614,756.39
Project Account			
Revenue Account		1,745.34	22,699,853.76
Others		659.44	1,166.85
Total Recurrent Assets (A)	10	183,085,856.18	67,315,777.00
Non-Current Assets			
Total Investments (B)	11	4,132,793.94	4,132,793.94
-			
Advances	12		
Retained Balance		427,739,522.42	336,125,358.30
Stabilization		546,124,770.41	546,124,770.41
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		973,864,292.83	882,250,128.71
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		1,161,082,942.95	953,698,699.65
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		76,345,837.14	78,407,282.82
Others 1		28,081,790.47	6,409,784.89
Others 2		-	-
Total Deposits (E)		104,427,627.61	86,212,767.71
<i>Balance of Assets Over Liabilities (F)</i>		1,056,655,315.34	867,485,931.94
Total Liabilities (G= D+E+F)		1,161,082,942.95	953,698,699.65

STATEMENT NO. 3

RANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supple mentary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,229,850,048.64	Local Govt Share of Statutory Allocation		1,037,136,215.55	3,657,388,971.25		3,657,388,971.25	2,620,252,755.70
858,596,185.59	Local Govt Share of VAT		1,149,946,522.84	1,124,452,892.31		1,124,452,892.31	-25,493,630.53
178,978,828.93	Other Federally Allocated Revenue	1	667,418,671.66	540,000,000.00		540,000,000.00	-127,418,671.66
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
42,300.00	Tax Revenue	2	1,361,795.04	4,700,000.00		4,700,000.00	3,338,204.96
610,450.00	Non Tax Revenue	3	1,557,185.71	7,103,000.00		7,103,000.00	5,545,814.29
793,100.00	Investment Income		1,079,300.00	13,000,000.00		13,000,000.00	11,920,700.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursment	4	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
28,954,748.27	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Prepayments/Arrears of Revenue		-	300,000.00		300,000.00	300,000.00
2,323,734,752.33	Total Revenue (A)		3,147,108,197.69	5,426,944,863.56	-	5,426,944,863.56	2,279,836,665.87
	LESS EXPENDITURE:						
1,377,162,206.83	Salaries & Wages	5	1,518,033,910.70	1,400,038,571.72		1,400,038,571.72	-117,995,338.98
-	Social Benefits	6	68,181,818.18	46,410,000.00		46,410,000.00	-21,771,818.18
461,582,136.71	Overhead Cost	7	499,906,420.11	979,756,362.66		979,756,362.66	479,849,942.55
83,304,413.63	Grants & Contributions		182,891,436.75	213,000,000.00		213,000,000.00	30,108,563.25
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
1,922,048,757.17	Total Expenditure (B)		2,416,880,353.25	2,639,204,934.38	-	2,639,204,934.38	222,324,581.13
401,685,995.16	Operating Balance: (A - B)		730,227,844.44	2,787,739,929.18	-	2,787,739,929.18	2,057,512,084.74
401,685,995.16	Transfer to Capital Development Fund		730,227,844.44				

STATEMENT NO. 4

RANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementa ry Budget 2023	Performance on Budget (%)
12,356,667.01	Opening Balance 1/1/2023		67,315,777.00				
	Add: Revenue						
401,685,995.16	Transfer from Capital Development Fund		730,227,844.44				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
414,042,662.17	Total Revenue		797,543,621.44	-	-	-	0%
	Less: Capital Expenditure						
35,281,818.18	Fixed Assets Procured		11,477,363.64	286,000,000.00	286,000,000.00		4%
248,085,008.14	Construction / Provision		198,118,369.47	1,692,917,757.25	1,692,917,757.25		12%
-	Rehabilitation / Repairs	9	-	313,000,000.00	313,000,000.00		0%
9,720,005.32	Preservation of the Environment		-	108,000,000.00	108,000,000.00		0%
-	Other Capital Project		-	40,000,000.00	40,000,000.00		0%
19,100,000.00	Liabilities / Equities		215,692,648.75	278,500,000.00	278,500,000.00		77%
312,186,831.64	Sub-total		425,288,381.86	2,718,417,757.25	2,718,417,757.25	-	16%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
312,186,831.64	Total Capital Expenditure for the year		425,288,381.86	2,718,417,757.25	2,718,417,757.25	-	16%
101,855,830.53	Closing Balance		372,255,239.58	(2,718,417,757.25)	(2,718,417,757.25)	0.00	(0.16)

SCHEDULE OF INVESTMENTS
RANO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

RIMIN GADO LOCAL GOVERNMENT COUNCIL



RIMIN GADO LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

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

In Case of Reply Please Quote

Ref: No.

Date: _____

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

SIGNATURE:

[Handwritten Signature]
Date: 09/08/24

CHAIRMAN CARETAKER COMMITTEE
RIMIN GADO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

[Handwritten Signature]
Date: 09/08/24

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:

In Case of Reply Please Quote

Ref: No.

Date:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2023

Best Regard,

SIGNATURE:

[Handwritten Signature]
09/08/24

CHAIRMAN CARETAKER COMMITTEE
RIMIN GADO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

[Handwritten Signature]
09/08/24

TREASURER
RIMIN GADO LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF RIMIN GADO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

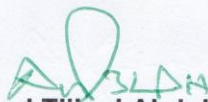
I have examined the Financial Statements together with the Schedules as prepared and submitted by Rimin Gado Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Rimin Gado Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

30th August, 2024
Safar, 1446 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1

RIMIN GADO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
4,163,081,714.30	Local Govt Share of Statutory Allocation		1,026,423,685.59	1,217,146,986.79
867,588,863.66	Local Govt Share of VAT		1,053,704,175.51	788,681,209.12
484,500,000.00	Other Federally Allocated Revenue	1	653,980,351.03	174,034,955.89
30,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
7,000,000.00	Tax Revenue	2	11,306,195.04	-
86,521,650.69	Non Tax Revenue	3	4,207,014.48	7,631,483.40
14,000,000.00	Investment Income		1,271,500.00	4,998,157.20
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
25,000,000.00	Aids & Grants		-	12,469,000.00
-	Domestic Loans/Borrowings		-	28,954,748.27
1,000,000.00	Extraordinary Items		-	-
300,000.00	Prepayments/Arrears of Revenue		-	541,449.16
5,678,992,228.65	Total Receipts from Operating Activities (A)		3,039,501,428.54	2,260,367,080.73
	PAYMENTS:			
1,480,582,375.90	Salaries & Wages	5	1,460,987,479.71	1,403,811,992.16
50,500,000.00	Social Benefits	6	176,620,468.40	48,782,636.23
830,635,000.00	Overhead Cost	7	218,931,071.07	510,459,809.82
205,000,000.00	Grants & Contributions		170,539,956.85	90,929,415.23
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,566,717,375.90	Total Outflow from Operating Activities (B)		2,174,945,743.54	2,053,983,853.44
	Net Cashflow From Operating Activities C = (A-B)		864,555,685.00	206,383,227.29
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
255,500,000.00	Fixed Assets Procured		45,353,863.63	81,710,443.20
2,121,266,027.57	Construction / Provision		578,286,745.42	252,903,631.95
294,000,000.00	Rehabilitation / Repairs		11,388,087.46	24,184,586.80
100,500,000.00	Preservation of the Environment	9	-	44,813,226.68
-	Other Capital Project		-	-
120,000,000.00	Liabilities / Equities		99,014,302.80	76,464,407.28
2,891,266,027.57	Total Capital Expenditure = D		734,042,999.31	480,076,295.91
	Net Cash Flow from Investing Activities E = (C-D)		130,512,685.69	(273,693,068.62)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		147,736,284.48	-
	Increase/decrease in other Liability		164,959,883.27	295,950,362.32
	Total Movement in other cash equivalent account = G		(17,223,598.79)	(295,950,362.32)
	Total Expenditure from Financing Activities = F		(17,223,598.79)	(295,950,362.32)
	Net Cash Flow from all Activities G = (E-F)		147,736,284.48	22,257,293.70
	Cash & Its Equivalent as at 1/1/2023 = H		40,928,807.45	18,671,513.75
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		188,665,091.93	40,928,807.45

STATEMENT NO. 2

RIMIN GADO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		2,790.80	2,790.80
Main Account		39,388,692.85	14,416,113.06
Project Account			
Revenue Account		106,585.87	23,157,312.26
Others		149,167,022.41	3,352,591.33
Total Recurrent Assets (A)	10	188,665,091.93	40,928,807.45
Non-Current Assets			
Total Investments (B)	11	3,163,203.88	3,163,203.88
-			
Advances	12		
Retained Balance		-	-
Stabilization		510,938,128.08	510,938,128.08
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		510,938,128.08	510,938,128.08
<i>Balance of Liabilities Over Assets (D)</i>		656,881,124.62	639,657,525.83
Total Assets (D= A+B+C+D)		1,359,647,548.51	1,194,687,665.24
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		156,655,632.35	150,205,164.32
Others 1		10,951,473.61	56,917,371.69
Others 2		1,192,040,442.55	987,565,129.23
Total Deposits (E)		1,359,647,548.51	1,194,687,665.24
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		1,359,647,548.51	1,194,687,665.24

STATEMENT NO. 3

RIMIN GADO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,217,146,986.79	Local Govt Share of Statutory Allocation		1,026,423,685.59	4,163,081,714.30		4,163,081,714.30	3,136,658,028.71
788,681,209.12	Local Govt Share of VAT		1,053,704,175.51	867,588,863.66		867,588,863.66	(186,115,311.85)
174,034,955.89	Other Federally Allocated Revenue	1	653,980,351.03	484,500,000.00		484,500,000.00	(169,480,351.03)
25,909,090.90	10% State Allocation		45,454,545.46	30,000,000.00		30,000,000.00	(15,454,545.46)
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
-	Tax Revenue	2	11,306,195.04	7,000,000.00		7,000,000.00	(4,306,195.04)
7,631,483.40	Non Tax Revenue	3	4,207,014.48	86,521,650.69		86,521,650.69	82,314,636.21
4,998,157.20	Investment Income		1,271,500.00	14,000,000.00		14,000,000.00	12,728,500.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbusement	4	-	-		-	0.00
12,469,000.00	Aids & Grants		-	25,000,000.00		25,000,000.00	25,000,000.00
28,954,748.27	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
541,449.16	Prepayments/Arrears of Revenue		-	300,000.00		300,000.00	300,000.00
2,260,367,080.73	Total Revenue (A)		3,039,501,428.54	5,678,992,228.65	-	5,678,992,228.65	2,639,490,800.11
	LESS EXPENDITURE:						
1,403,811,992.16	Salaries & Wages	5	1,460,987,479.71	1,480,582,375.90		1,480,582,375.90	19,594,896.19
48,782,636.23	Social Benefits	6	176,620,468.40	50,500,000.00		50,500,000.00	(126,120,468.40)
510,459,809.82	Overhead Cost	7	218,931,071.07	830,635,000.00		830,635,000.00	611,703,928.93
90,929,415.23	Grants & Contributions		170,539,956.85	205,000,000.00		205,000,000.00	34,460,043.15
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
2,053,983,853.44	Total Expenditure (B)		2,174,945,743.54	2,566,717,375.90	-	2,566,717,375.90	391,771,632.36
206,383,227.29	Operating Balance: (A - B)		864,555,685.00	3,112,274,852.75	-	3,112,274,852.75	2,247,719,167.75
206,383,227.29	Transfer to Capital Development Fund		864,555,685.00				

STATEMENT NO. 4

RIMIN GADO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplement ary Budget 2023	Performance on Budget (%)
18,671,513.75	Opening Balance 1/1/2023		40,928,807.45				-
	Add: Revenue						-
206,383,227.29	Transfer from Capital Development Fund		864,555,685.00				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
225,054,741.04	Total Revenue		905,484,492.45	-	-	-	0%
							-
	Less: Capital Expenditure						-
81,710,443.20	Fixed Assets Procured		45,353,863.63	255,500,000.00	255,500,000.00		18%
252,903,631.95	Construction / Provision		578,286,745.42	2,121,266,027.57	2,121,266,027.57		27%
24,184,586.80	Rehabilitation / Repairs	9	11,388,087.46	294,000,000.00	294,000,000.00		4%
44,813,226.68	Preservation of the Environment		-	100,500,000.00	100,500,000.00		0%
	Other Capital Project		-	-	-		#DIV/0!
76,464,407.28	Liabilities / Equities		99,014,302.80	120,000,000.00	120,000,000.00		83%
480,076,295.91	Sub-total		734,042,999.31	2,891,266,027.57	2,891,266,027.57	-	25%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	Repayment of Borrowings/Sure- P		0	-	0	0	0%
	Sub-total		-	-	-	-	0%
							-
480,076,295.91	Total Capital Expenditure for the year		734,042,999.31	2,891,266,027.57	2,891,266,027.57	-	25%
							-
(255,021,554.87)	Closing Balance		171,441,493.14	(2,891,266,027.57)	(2,891,266,027.57)	0.00	(0.25)

SCHEDULE OF INVESTMENTS
RIMIN GADO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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



ROGO LOCAL GOVERNMENT COUNCIL



ROGO LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

In case of reply Please quote Reference

No.....

DATE _____

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

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
ROGO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
ROGO LOCAL GOVT. COUNCIL
KANO STATE



ROGO LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

In case of reply Please quote Reference

No.....

DATE _____

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

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
ROGO LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
ROGO LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

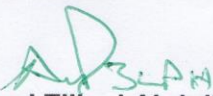
**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF ROGO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Rogo Local Government Council as at 31st December, 2023.

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


**Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL**

**30th August, 2024
Safar, 1446 AH**

STATEMENT NO. 1

ROGO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,137,782,268.50	Local Govt Share of Statutory Allocation		1,228,655,147.83	1,456,955,769.80
885,589,782.22	Local Govt Share of VAT		1,344,810,699.37	1,000,154,706.32
864,248,943.56	Other Federally Allocated Revenue	1	788,399,311.34	211,091,936.14
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
800,000.00	Tax Revenue	2	1,340,195.04	-
136,457,624.35	Non Tax Revenue	3	2,875,006.09	563,920.00
4,150,000.00	Investment Income		394,775.00	445,700.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,954,748.28
-	Extraordinary Items		-	10,000.00
-	Prepayments/Arrears of Revenue		-	-
5,098,028,618.63	Total Receipts from Operating Activities (A)		3,655,083,641.56	2,718,085,871.44
	PAYMENTS:			
1,497,769,585.97	Salaries & Wages	5	1,358,897,141.29	1,377,757,420.80
88,033,624.00	Social Benefits	6	68,181,818.18	-
997,067,822.68	Overhead Cost	7	590,925,547.61	423,755,072.44
163,000,000.00	Grants & Contributions		109,873,555.18	148,935,000.00
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,745,871,032.65	Total Outflow from Operating Activities (B)		2,275,744,829.77	1,950,447,493.24
	Net Cashflow From Operating Activities C = (A-B)		1,379,338,811.79	767,638,378.20
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
345,810,499.43	Fixed Assets Procured		73,353,207.33	54,119,140.37
1,082,500,000.00	Construction / Provision		193,576,873.06	161,446,724.00
631,500,000.00	Rehabilitation / Repairs		74,500,000.00	60,008,576.09
170,000,000.00	Preservation of the Environment	9	4,131,283.05	8,400,000.00
70,000,000.00	Other Capital Project		-	-
420,000,000.00	Liabilities / Equities		119,430,475.75	146,866,974.00
2,719,810,499.43	Total Capital Expenditure = D		464,991,839.19	430,841,414.46
	Net Cash Flow from Investing Activities E = (C-D)		914,346,972.60	336,796,963.74
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		782,356,724.57	323,553,886.53
	Increase/decrease in other Liability		11,436,845.93	6,366,946.68
	Total Movement in other cash equivalent account = G		770,919,878.64	317,186,939.85
	Total Expenditure from Financing Activities = F		770,919,878.64	317,186,939.85
	Net Cash Flow from all Activities G = (E-F)		143,427,093.96	19,610,023.89
	Cash & Its Equivalent as at 1/1/2023 = H		36,521,379.29	16,911,355.40
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		179,948,473.25	36,521,379.29

STATEMENT NO. 2

ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
<u>Current Assets</u>			
Cash			-
Main Account		179,942,053.81	13,687,085.77
Project Account			-
Revenue Account		415.25	22,797,838.86
Others		6,004.19	36,454.66
Total Recurrent Assets (A)	10	179,948,473.25	36,521,379.29
<u>Non-Current Assets</u>			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
-			
<u>Advances</u>	12		
Retained Balance		3,894,726,368.66	3,255,796,738.05
Stabilization		650,505,921.71	650,505,921.71
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		4,545,232,290.37	3,906,302,659.76
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		4,728,842,179.56	3,946,485,454.99
LIABILITIES	13		
<u>Short Term Loans</u>			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		106,805,716.73	95,368,870.80
Others 1		21,295,880.09	21,295,880.09
Others 2		-	-
Total Deposits (E)		128,101,596.82	116,664,750.89
<i>Balance of Assets Over Liabilities (F)</i>		4,600,740,582.74	3,829,820,704.10
Total Liabilities (G= D+E+F)		4,728,842,179.56	3,946,485,454.99

STATEMENT NO. 3

ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,456,955,769.80	Local Govt Share of Statutory Allocation		1,228,655,147.83	3,137,782,268.50		3,137,782,268.50	1,909,127,120.67
1,000,154,706.32	Local Govt Share of VAT		1,344,810,699.37	885,589,782.22		885,589,782.22	(459,220,917.15)
211,091,936.14	Other Federally Allocated Revenue	1	788,399,311.34	864,248,943.56		864,248,943.56	75,849,632.22
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
-	Tax Revenue	2	1,340,195.04	800,000.00		800,000.00	(540,195.04)
563,920.00	Non Tax Revenue	3	2,875,006.09	136,457,624.35		136,457,624.35	133,582,618.26
445,700.00	Investment Income		394,775.00	4,150,000.00		4,150,000.00	3,755,225.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursment	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
22,954,748.28	Domestic Loans/Borrowings		-	-		-	0.00
10,000.00	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,718,085,871.44	Total Revenue (A)		3,655,083,641.56	5,098,028,618.63	-	5,098,028,618.63	1,442,944,977.07
	LESS EXPENDITURE:						
1,377,757,420.80	Salaries & Wages	5	1,358,897,141.29	1,497,769,585.97		1,497,769,585.97	138,872,444.68
-	Social Benefits	6	68,181,818.18	88,033,624.00		88,033,624.00	19,851,805.82
423,755,072.44	Overhead Cost	7	590,925,547.61	997,067,822.68		997,067,822.68	406,142,275.07
148,935,000.00	Grants & Contributions		109,873,555.18	163,000,000.00		163,000,000.00	53,126,444.82
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
1,950,447,493.24	Total Expenditure (B)		2,275,744,829.77	2,745,871,032.65	-	2,745,871,032.65	470,126,202.88
767,638,378.20	Operating Balance: (A - B)		1,379,338,811.79	2,352,157,585.98	-	2,352,157,585.98	972,818,774.19
767,638,378.20	Transfer to Capital Development Fund		1,379,338,811.79				

STATEMENT NO. 4

ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplemen tary Budget 2023	Performance Budget (%)
16,911,355.40	Opening Balance 1/1/2023		36,521,379.29				
	Add: Revenue						
767,638,378.20	Transfer from Capital Development Fund		1,379,338,811.79				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
784,549,733.60	Total Revenue		1,415,860,191.08	-	-	-	0%
	Less: Capital Expenditure						
54,119,140.37	Fixed Assets Procured	9	73,353,207.33	345,810,499.43	345,810,499.43		21%
161,446,724.00	Construction / Provision		193,576,873.06	1,082,500,000.00	1,082,500,000.00		18%
60,008,576.09	Rehabilitation / Repairs		74,500,000.00	631,500,000.00	631,500,000.00		12%
8,400,000.00	Preservation of the Environment		4,131,283.05	170,000,000.00	170,000,000.00		2%
-	Other Capital Project		-	70,000,000.00	70,000,000.00		0%
146,866,974.00	Liabilities / Equities		119,430,475.75	420,000,000.00	420,000,000.00		28%
430,841,414.46	Sub-total			464,991,839.19	2,719,810,499.43	2,719,810,499.43	-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	- Repayment of Borrowings/Sure-P		0	-	0	0	0%
	- Sub-total		-	-	-	-	0%
430,841,414.46	Total Capital Expenditure for the year		464,991,839.19	2,719,810,499.43	2,719,810,499.43	-	17%
353,708,319.14	Closing Balance		950,868,351.89	(2,719,810,499.43)	(2,719,810,499.43)	0.00	(0.17)

SCHEDULE OF INVESTMENTS
ROGO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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



SHANONO LOCAL GOVERNMENT COUNCIL



SHANONO LOCAL GOVERNMENT

KANO STATE OFFICE OF THE CHAIRMAN

ADDRESS:

Shanono Local Govt, Secretariate.
P.M.B.3021
Kano Nigria,

*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 CARETAKER COMMITTEE
SHANONO LOCAL GOVERNMENT COUNCIL,
KANO STATE.

SIGNATURE

TREASURER
SHANONO LOCAL GOVERNMENT COUNCIL,
KANO STATE.



SHANONO LOCAL GOVERNMENT

KANO STATE

OFFICE OF THE CHAIRMAN

ADDRESS:

Shanono Local Govt, Secretariate.
P.M.B.3021
Kano Nigria,

*In case of reply please
quote reference*

No:.....

Date:.....

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2022.

Best Regard,

SIGNATURE

CHAIRMAN CARETAKER COMMITTEE
SHANONO LOCAL GOVERNMENT COUNCIL,
KANO STATE.

SIGNATURE

TREASURER
SHANONO LOCAL GOVERNMENT COUNCIL,
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF SHANONO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

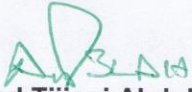
I have examined the Financial Statements together with the Schedules as prepared and submitted by Shanono Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Shanono Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

30th August, 2024
Safar, 1446 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1

SHANONO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,987,655,012.00	Local Govt Share of Statutory Allocation		1,013,758,922.00	1,202,128,940.10
1,350,000,000.00	Local Govt Share of VAT		1,138,506,068.65	850,285,300.55
800,000,000.00	Other Federally Allocated Revenue	1	653,616,497.08	175,514,339.35
70,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
1,350,000.00	Tax Revenue	2	1,306,195.04	-
79,900,000.00	Non Tax Revenue	3	1,334,698.05	2,048,212.41
2,350,000.00	Investment Income		343,450.00	260,720.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,111,268.99
2,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,293,255,012.00	Total Receipts from Operating Activities (A)		3,097,474,337.71	2,278,257,872.30
	PAYMENTS:			
1,505,249,908.43	Salaries & Wages	5	1,384,244,729.72	1,327,352,158.99
76,106,624.00	Social Benefits	6	138,903,966.27	39,318,186.75
998,150,000.00	Overhead Cost	7	597,274,657.64	408,276,345.19
128,500,000.00	Grants & Contributions		121,602,615.20	114,335,847.64
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,708,006,532.43	Total Outflow from Operating Activities (B)		2,389,892,736.34	1,889,282,538.57
	Net Cashflow From Operating Activities C = (A-B)		707,581,601.37	388,975,333.73
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
398,000,000.00	Fixed Assets Procured		62,798,878.90	43,636,363.53
1,401,895,560.00	Construction / Provision		273,674,402.61	175,143,775.49
236,000,000.00	Rehabilitation / Repairs		16,000,000.00	93,145,863.64
205,000,000.00	Preservation of the Environment	9	-	-
10,000,000.00	Other Capital Project		-	-
337,688,230.97	Liabilities / Equities		168,569,120.84	-
2,588,583,790.97	Total Capital Expenditure = D		521,042,402.35	311,926,002.66
	Net Cash Flow from Investing Activities E = (C-D)		186,539,199.02	77,049,331.07
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		142,592,850.61	-
	Increase/decrease in other Liability		(186,539,199.02)	79,610,369.12
	Total Movement in other cash equivalent account = G		(43,946,348.41)	79,610,369.12
	Total Expenditure from Financing Activities = F		(43,946,348.41)	79,610,369.12
	Net Cash Flow from all Activities G = (E-F)		142,592,850.61	(2,561,038.05)
	Cash & Its Equivalent as at 1/1/2023 = H		36,182,880.08	38,743,918.13
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		178,775,730.69	36,182,880.08

STATEMENT NO. 2

SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			27,205.24
Main Account		178,715,443.18	36,080,601.03
Project Account			
Revenue Account		34,622.38	66,959.60
Others		25,665.13	8,114.21
Total Recurrent Assets (A)	10	178,775,730.69	36,182,880.08
Non-Current Assets			
Total Investments (B)	11	3,663,203.88	3,663,203.88
-			
Advances	12		
Retained Balance		-	-
Stabilization		529,676,708.13	529,676,708.13
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		529,676,708.13	529,676,708.13
<i>Balance of Liabilities Over Assets (D)</i>		566,906,017.33	896,038,066.96
Total Assets (D= A+B+C+D)		1,279,021,660.03	1,465,560,859.05
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		107,245,576.22	101,661,680.21
Others 1		12,221,606.22	9,003,102.15
Others 2		1,159,554,477.59	1,354,896,076.69
Total Deposits (E)		1,279,021,660.03	1,465,560,859.05
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		1,279,021,660.03	1,465,560,859.05

STATEMENT NO. 3

SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,202,128,940.10	Local Govt Share of Statutory Allocation		1,013,758,922.00	2,987,655,012.00		2,987,655,012.00	1,973,896,090.00
850,285,300.55	Local Govt Share of VAT		1,138,506,068.65	1,350,000,000.00		1,350,000,000.00	211,493,931.35
175,514,339.35	Other Federally Allocated Revenue	1	653,616,497.08	800,000,000.00		800,000,000.00	146,383,502.92
25,909,090.90	10% State Allocation		45,454,545.46	70,000,000.00		70,000,000.00	24,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
-	Tax Revenue	2	1,306,195.04	1,350,000.00		1,350,000.00	43,804.96
2,048,212.41	Non Tax Revenue	3	1,334,698.05	79,900,000.00		79,900,000.00	78,565,301.95
260,720.00	Investment Income		343,450.00	2,350,000.00		2,350,000.00	2,006,550.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursment	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
22,111,268.99	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	2,000,000.00		2,000,000.00	2,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,278,257,872.30	Total Revenue (A)		3,097,474,337.71	5,293,255,012.00	-	5,293,255,012.00	2,195,780,674.29
	LESS EXPENDITURE:						
1,327,352,158.99	Salaries & Wages	5	1,384,244,729.72	1,505,249,908.43		1,505,249,908.43	121,005,178.71
39,318,186.75	Social Benefits	6	138,903,966.27	76,106,624.00		76,106,624.00	(62,797,342.27)
408,276,345.19	Overhead Cost	7	597,274,657.64	998,150,000.00		998,150,000.00	400,875,342.36
114,335,847.64	Grants & Contributions		121,602,615.20	128,500,000.00		128,500,000.00	6,897,384.80
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
1,889,282,538.57	Total Expenditure (B)		2,389,892,736.34	2,708,006,532.43	-	2,708,006,532.43	318,113,796.09
388,975,333.73	Operating Balance: (A - B)		707,581,601.37	2,585,248,479.57	-	2,585,248,479.57	1,877,666,878.20
388,975,333.73	Transfer to Capital Development Fund		707,581,601.37				

STATEMENT NO. 4

SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Suppleme ntary Budget 2023	Performan ce on Budget (%)
38,743,918.13	Opening Balance 1/1/2023		36,182,880.08				
	Add: Revenue						
388,975,333.73	Transfer from Capital Development Fund		707,581,601.37				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
427,719,251.86	Total Revenue		743,764,481.45	-	-	-	0%
	Less: Capital Expenditure						
43,636,363.53	Fixed Assets Procured		62,798,878.90	398,000,000.00	398,000,000.00		16%
175,143,775.49	Construction / Provision		273,674,402.61	1,401,895,560.00	1,401,895,560.00		20%
93,145,863.64	Rehabilitation / Repairs	9	16,000,000.00	236,000,000.00	236,000,000.00		7%
-	Preservation of the Environment		-	205,000,000.00	205,000,000.00		0%
-	Other Capital Project		-	10,000,000.00	10,000,000.00		0%
-	Liabilities / Equities		168,569,120.84	337,688,230.97	337,688,230.97		50%
311,926,002.66	Sub-total		521,042,402.35	2,588,583,790.97	2,588,583,790.97	-	20%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	Repayment of Borrowings/Sure- P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
311,926,002.66	Total Capital Expenditure for the year		521,042,402.35	2,588,583,790.97	2,588,583,790.97	-	20%
115,793,249.20	Closing Balance		222,722,079.10	(2,588,583,790.97)	(2,588,583,790.97)	0.00	(0.20)

SCHEDULE OF INVESTMENTS
SHANONO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

SUMAILA LOCAL GOVERNMENT COUNCIL



SUMAILA LOCAL GOVERNMENT

ALHAJI ABUBAKAR RIMI SECRETARIAT
KANO STATE - NIGERIA

OFFICE OF THE EXECUTIVE 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 CARETAKER COMMITTEE
SUMAILA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
SUMAILA LOCAL GOVT. COUNCIL
KANO STATE



SUMAILA LOCAL GOVERNMENT

ALHAJI ABUBAKAR RIMI SECRETARIAT
KANO STATE - NIGERIA

OFFICE OF THE EXECUTIVE CHAIRMAN

P.M.B, 3021, Kano - Nigeria

Tel:

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, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
SUMAILA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
SUMAILA LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF SUMAILA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

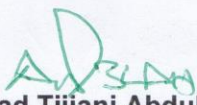
I have examined the Financial Statements together with the Schedules as prepared and submitted by Sumaila Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Sumaila Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

30th August, 2024
Safar, 1446 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1

SUMAILA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,387,223,445.20	Local Govt Share of Statutory Allocation		1,283,097,235.61	1,521,513,928.41
2,117,828,547.60	Local Govt Share of VAT		1,406,177,655.51	1,044,734,555.15
654,964,560.00	Other Federally Allocated Revenue	<u>1</u>	823,256,834.67	220,440,894.35
60,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
11,000,000.00	Tax Revenue	2	1,707,145.04	-
44,202,824.80	Non Tax Revenue	3	1,513,550.00	13,050,370.43
4,300,000.00	Investment Income		1,091,250.00	1,608,750.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
145,250,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,111,268.99
15,000,000.00	Extraordinary Items		151,940.00	-
10,000,000.00	Prepayments/Arrears of Revenue		-	-
6,449,769,377.60	Total Receipts from Operating Activities (A)		3,805,604,117.72	2,849,368,858.23
	PAYMENTS:			
1,478,264,204.10	Salaries & Wages	5	1,283,140,170.28	1,280,098,034.58
69,500,000.00	Social Benefits	6	68,181,818.18	17,045,424.45
879,571,418.68	Overhead Cost	7	528,014,924.21	529,469,200.66
144,935,247.92	Grants & Contributions		86,969,762.87	133,935,266.93
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,572,270,870.70	Total Outflow from Operating Activities (B)		2,114,173,443.05	1,960,547,926.62
	Net Cashflow From Operating Activities C = (A-B)		1,691,430,674.67	888,820,931.61
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
243,000,000.00	Fixed Assets Procured		8,000,000.00	115,478,779.13
1,679,344,484.40	Construction / Provision		188,606,616.14	253,502,587.12
673,100,000.00	Rehabilitation / Repairs		83,974,083.05	99,930,346.28
169,000,000.00	Preservation of the Environment	9	-	33,693,104.55
-	Other Capital Project		-	-
393,872,746.27	Liabilities / Equities		117,380,585.67	21,476,477.99
3,158,317,230.67	Total Capital Expenditure = D		397,961,284.86	524,081,295.07
	Net Cash Flow from Investing Activities E = (C-D)		1,293,469,389.81	364,739,636.54
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		1,131,711,414.66	427,095,475.89
	Increase/decrease in other Liability		(745,766.97)	50,355,017.54
	Total Movement in other cash equivalent account = G		1,132,457,181.63	376,740,458.35
	Total Expenditure from Financing Activities = F		1,132,457,181.63	376,740,458.35
	Net Cash Flow from all Activities G = (E-F)		161,012,208.18	(12,000,821.81)
	Cash & Its Equivalent as at 1/1/2023 = H		36,721,283.17	48,722,104.98
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		197,733,491.35	36,721,283.17

STATEMENT NO. 2

SUMAILA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			-
Main Account		197,671,895.75	13,918,585.85
Project Account		-	-
Revenue Account		52,305.78	22,795,670.00
Others		9,289.82	7,027.32
Total Recurrent Assets (A)	10	197,733,491.35	36,721,283.17
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,831.74	3,661,831.74
-			
Advances			
Retained Balance	12	3,946,623,569.25	2,975,924,362.77
Stabilization		720,892,647.41	720,892,647.41
Impersonal (Others)			-
Personal		-	-
Total Non-Current Assets (C)		4,667,516,216.66	3,696,817,010.18
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		4,868,911,539.75	3,737,200,125.09
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		238,506,279.41	235,506,279.41
Others 1		32,631,181.78	36,376,948.75
Others 2		-	-
Total Deposits (E)		271,137,461.19	271,883,228.16
<i>Balance of Assets Over Liabilities (F)</i>		4,597,774,078.56	3,465,316,896.93
Total Liabilities (G= D+E+F)		4,868,911,539.75	3,737,200,125.09

STATEMENT NO. 3

SUMAILA LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget 2023	Original Budget	Variance on Final Budget
	REVENUE:						
1,304,977,546.13	Local Govt Share of Statutory Allocation		1,283,097,235.61	3,387,223,445.20		3,387,223,445.20	2,104,126,209.59
1,044,734,555.15	Local Govt Share of VAT		1,406,177,655.51	2,117,828,547.60		2,117,828,547.60	711,650,892.09
220,440,894.35	Other Federally Allocated Revenue	1	823,256,834.67	654,964,560.00		654,964,560.00	(168,292,274.67)
25,909,090.90	10% State Allocation		45,454,545.46	60,000,000.00		60,000,000.00	14,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
-	Tax Revenue	2	1,707,145.04	11,000,000.00		11,000,000.00	9,292,854.96
13,050,370.43	Non Tax Revenue	3	1,513,550.00	44,202,824.80		44,202,824.80	42,689,274.80
1,608,750.00	Investment Income		1,091,250.00	4,300,000.00		4,300,000.00	3,208,750.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	4	-	-		-	0.00
-	Aids & Grants		-	145,250,000.00		145,250,000.00	145,250,000.00
22,111,268.99	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		151,940.00	15,000,000.00		15,000,000.00	14,848,060.00
-	Prepayments/Arrears of Revenue		-	10,000,000.00		10,000,000.00	10,000,000.00
2,632,832,475.95	Total Revenue (A)		3,805,604,117.72	6,449,769,377.60	-	6,449,769,377.60	2,644,165,259.88
	LESS EXPENDITURE:						
1,280,098,034.58	Salaries & Wages	5	1,283,140,170.28	1,478,264,204.10		1,478,264,204.10	195,124,033.82
17,045,424.45	Social Benefits	6	68,181,818.18	69,500,000.00		69,500,000.00	1,318,181.82
529,469,200.66	Overhead Cost	7	528,014,924.21	879,571,418.68		879,571,418.68	351,556,494.47
133,935,266.93	Grants & Contributions		86,969,762.87	144,935,247.92		144,935,247.92	57,965,485.05
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	8	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
1,960,547,926.62	Total Expenditure (B)		2,114,173,443.05	2,572,270,870.70	-	2,572,270,870.70	458,097,427.65
672,284,549.33	Operating Balance: (A - B)		1,691,430,674.67	3,877,498,506.90	-	3,877,498,506.90	2,186,067,832.23
672,284,549.33	Transfer to Capital Development Fund		1,691,430,674.67				

STATEMENT NO. 4

SUMAILA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementa ry Budget 2023	Performance on Budget (%)
48,722,104.98	Opening Balance 1/1/2023	36,721,283.17				
	Add: Revenue					
672,284,549.33	Transfer from Capital Development Fund	1,691,430,674.67				0%
0	Infrastructural Development Loan	0	-	0	0	0%
0	Commercial Agriculture Credit Scheme	0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan	0	-	0	0	0%
0	Aids & Grants	0	-	0	0	0%
721,006,654.31	Total Revenue	1,728,151,957.84	-	-	-	0%
	Less: Capital Expenditure					
115,478,779.13	Fixed Assets Procured	8,000,000.00	243,000,000.00	243,000,000.00		3%
253,502,587.12	Construction / Provision	188,606,616.14	1,679,344,484.40	1,679,344,484.40		11%
99,930,346.28	Rehabilitation / Repairs	83,974,083.05	673,100,000.00	673,100,000.00		12%
33,693,104.55	Preservation of the Environment	-	169,000,000.00	169,000,000.00		0%
-	Other Capital Project	-	-	-		#DIV/0!
21,476,477.99	Liabilities / Equities	117,380,585.67	393,872,746.27	393,872,746.27		30%
524,081,295.07	Sub-total	397,961,284.86	3,158,317,230.67	3,158,317,230.67	-	13%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure-P	0	-	0	0	0%
-	Sub-total	-	-	-	-	0%
524,081,295.07	Total Capital Expenditure for the year	397,961,284.86	3,158,317,230.67	3,158,317,230.67	-	13%
196,925,359.24	Closing Balance	1,330,190,672.98	(3,158,317,230.67)	(3,158,317,230.67)	0.00	(0.13)

SCHEDULE OF INVESTMENTS
SUMAILA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

TAKAI LOCAL GOVERNMENT COUNCIL



TAKAI LOCAL GOVERNMENT COUNCIL KANO STATE- NIGERIA

(OFFICE OF THE HONOURABLE CHAIRMAN)

P.M.B. 3021
Kano - Nigeria

Tel:
Mobile:

In case of reply please Quote

Date: 5TH August, 2024

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

**CARE-TAKER COMMITTEE CHAIRMAN
TAKAI LOCAL GOVT COUNCIL,
KANO STATE.**

**TREASURER
TAKAI LOCAL GOVT COUNCIL,
KANO STATE.**

UNITY AND FAITH, PEACE AND PROGRESS



TAKAI LOCAL GOVERNMENT COUNCIL

KANO STATE- NIGERIA

(OFFICE OF THE HONOURABLE CHAIRMAN)

P.M.B. 3021
Kano - Nigeria

Tel:
Mobile:

In case of reply please Quote

Date: 5TH August, 2024

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. The Financial Statements are in compliance with 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).

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, 2023.

Best Regard,

**CARE-TAKER COMMITTEE CHAIRMAN
TAKAI LOCAL GOVT COUNCIL,
KANO STATE.**

**TREASURER
TAKAI LOCAL GOVT COUNCIL,
KANO STATE.**



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF TAKAI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

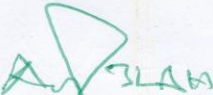
I have examined the Financial Statements together with the Schedules as prepared and submitted by Takai Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Takai Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

30th August, 2024
Safar, 1446 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1
TAKAI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,854,733,842.44	Local Govt Share of Statutory Allocation		1,126,765,068.91	1,336,133,146.28
772,500,000.00	Local Govt Share of VAT		1,285,621,975.39	957,157,227.98
618,000,000.00	Other Federally Allocated Revenue	1	727,513,469.92	195,647,992.92
41,989,741.12	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
3,213,000.00	Tax Revenue	2	1,369,035.04	980,000.00
88,128,240.65	Non Tax Revenue	3	1,828,375.57	1,311,917.38
5,300,000.00	Investment Income		767,440.00	1,290,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
5,000,000.00	Domestic Loans/Borrowings		-	28,954,748.27
2,286,507.00	Extraordinary Items		-	200,000.00
-	Prepayments/Arrears of Revenue		-	-
4,391,151,331.21	Total Receipts from Operating Activities (A)		3,432,473,871.72	2,547,584,123.73
	PAYMENTS:			
2,489,791,345.01	Salaries & Wages	5	1,417,434,096.63	1,232,208,673.39
46,504,500.00	Social Benefits	6	68,181,818.18	-
1,029,845,500.00	Overhead Cost	7	873,532,035.10	549,493,282.51
147,000,000.00	Grants & Contributions		145,742,817.00	114,606,000.00
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,886,767.51	-
-	Transfer to other Fund		-	-
3,713,141,345.01	Total Outflow from Operating Activities (B)		2,652,777,534.42	1,896,307,955.90
	Net Cashflow From Operating Activities C = (A-B)		779,696,337.30	651,276,167.83
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
341,000,000.00	Fixed Assets Purchased		35,625,189.57	15,548,074.12
966,500,000.00	Construction / Provision		288,177,058.94	158,683,228.94
465,947,508.26	Rehabilitation / Repairs		167,028,581.49	77,032,327.92
95,000,000.00	Preservation of the Environment	9	-	-
2,000,000.00	Other Capital Project		-	-
246,625,000.00	Liabilities / Equities		39,457,710.98	38,665,607.00
2,117,072,508.26	Total Capital Expenditure = D		530,288,540.98	289,929,237.98
	Net Cash Flow from Investing Activities E = (C-D)		249,407,796.32	361,346,929.85
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		131,638,799.84	309,837,651.06
	Increase/decrease in other Liability		(1,830,750.12)	1,085,278.36
	Total Movement in other cash equivelent account = G		133,469,549.96	308,752,372.70
	Total Expenditure from Financing Activities = F		133,469,549.96	308,752,372.70
	Net Cash Flow from all Activities G = (E-F)		115,938,246.36	52,594,557.15
	Cash & Its Equivalent as at 1/1/2023 = H		68,118,807.29	15,524,250.14
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		184,057,053.65	68,118,807.29

STATEMENT NO. 2

TAKAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		875,899.91	152,999.00
Main Account		181,092,202.99	47,477,023.00
Project Account			-
Revenue Account		88,233.84	20,484,271.38
Others		2,000,716.91	4,513.91
Total Recurrent Assets (A)	10	184,057,053.65	68,118,807.29
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
-			
Advances			
Retained Balance	12	3,802,152,338.91	3,786,451,785.43
Stabilization		663,174,134.60	663,174,134.60
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		4,465,326,473.51	4,449,625,920.03
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		4,653,045,358.90	4,521,406,559.06
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		103,308,976.62	97,413,803.97
Others 1		10,884,606.41	18,610,529.18
Others 2		-	-
Total Deposits (E)		114,193,583.03	116,024,333.15
<i>Balance of Assets Over Liabilities (F)</i>		4,538,851,775.87	4,405,382,225.91
Total Liabilities (G= D+E+F)		4,653,045,358.90	4,521,406,559.06

STATEMENT NO. 3

TAKAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,336,133,146.28	Local Govt Share of Statutory Allocation		1,126,765,068.91	2,854,733,842.44		2,854,733,842.44	1,727,968,773.53
957,157,227.98	Local Govt Share of VAT	1	1,285,621,975.39	772,500,000.00		772,500,000.00	(513,121,975.39)
195,647,992.92	Other Federally Allocated Revenue	1	727,513,469.92	618,000,000.00		618,000,000.00	(109,513,469.92)
25,909,090.90	10% State Allocation		45,454,545.46	41,989,741.12		41,989,741.12	(3,464,804.34)
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
980,000.00	Tax Revenue		1,369,035.04	3,213,000.00		3,213,000.00	1,843,964.96
1,311,917.38	Non Tax Revenue		1,828,375.57	88,128,240.65		88,128,240.65	86,299,865.08
1,290,000.00	Investment Income		767,440.00	5,300,000.00		5,300,000.00	4,532,560.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement	2	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
28,954,748.27	Domestic Loans/Borrowings		-	5,000,000.00		5,000,000.00	5,000,000.00
200,000.00	Extraordinary Items		-	2,286,507.00		2,286,507.00	2,286,507.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,547,584,123.73	Total Revenue (A)		3,432,473,871.72	4,391,151,331.21		4,391,151,331.21	958,677,459.49
	LESS EXPENDITURE:						
1,232,208,673.39	Salaries & Wages	3	1,417,434,096.63	2,489,791,345.01		2,489,791,345.01	1,072,357,248.38
-	Social Benefits	4	68,181,818.18	46,504,500.00		46,504,500.00	(21,677,318.18)
549,493,282.51	Overhead Cost	5	873,532,035.10	1,029,845,500.00		1,029,845,500.00	156,313,464.90
114,606,000.00	Grants & Contributions		145,742,817.00	147,000,000.00		147,000,000.00	1,257,183.00
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,886,767.51	-	0	0	(147,886,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
1,896,307,955.90	Total Expenditure (B)		2,652,777,534.42	3,713,141,345.01		3,713,141,345.01	1,060,363,810.59
651,276,167.83	Operating Balance: (A - B)		779,696,337.30	678,009,986.20		678,009,986.20	(101,686,351.10)
651,276,167.83	Transfer to Capital Development Fund		779,696,337.30				

STATEMENT NO. 4

TAKAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTE S	Actual 2023	Final Budget 2023	Original Budget	Supple- mentary Budget 2023	Performance on Budget (%)
15,524,250.14	Opening Balance 1/1/2021		68,118,807.29				-
	Add: Revenue						-
651,276,167.83	Transfer from Capital Development Fund		779,696,337.30				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
666,800,417.97	Total Revenue		847,815,144.59	-	-	-	0%
							-
	Less: Capital Expenditure						-
15,548,074.12	Fixed Assets Purchased		35,625,189.57	341,000,000.00	341,000,000.00		10%
158,683,228.94	Construction / Provision		288,177,058.94	966,500,000.00	966,500,000.00		30%
77,032,327.92	Rehabilitation / Repairs	7	167,028,581.49	465,947,508.26	465,947,508.26		36%
-	Preservation of the Environment		-	95,000,000.00	95,000,000.00		0%
-	Other Capital Project		-	2,000,000.00	2,000,000.00		0%
38,665,607.00	Liabilities / Equities		39,457,710.98	246,625,000.00	246,625,000.00		16%
289,929,237.98	Sub-total		530,288,540.98	2,117,072,508.26	2,117,072,508.26	-	25%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
289,929,237.98	Total Capital Expenditure for the year		530,288,540.98	2,117,072,508.26	2,117,072,508.26	-	25%
							-
376,871,179.99	Closing Balance		317,526,603.61	(2,117,072,508.26)	(2,117,072,508.26)	0.00	(0.25)

SCHEDULE OF INVESTMENTS
TAKAI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

TARAUNI LOCAL GOVERNMENT COUNCIL



TARAUNI LOCAL GOVERNMENT
(KABIRU SANDA SECRETARIAT)
KANO STATE

ADDRESS:

Tarauni Local Government, Secretariat Zaria Road, Unguwa Uku, Kano State.

Ref. No. _____

Date: 11-08-2024

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 CARETAKER COMMITTEE
TARAUNI LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
TARAUNI LOCAL GOVT. COUNCIL
KANO STATE



TARAUNI LOCAL GOVERNMENT
(KABIRU SANDA SECRETARIAT)
KANO STATE

ADDRESS:

Tarauni Local Government, Secretariat Zaria Road, Unguwa Uku, Kano State.

Ref. No. _____

Date: 11-08-2024

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
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
Email: lgauditkano@gmail.com

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF TARAUNI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

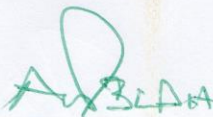
I have examined the Financial Statements together with the Schedules as prepared and submitted by Tarauni Local Government in compliance with the section (30) (2) of Kano State Audit Law 2021 as amended.

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Tarauni Local Government Council as at 31st December, 2023

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

**30th August, 2024
Safar, 1446 AH**


**Ahmad Ti'ani Abdullahi CMA
AUDITOR GENERAL**

STATEMENT NO. 1
TARAUNI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,882,956,182.16	Local Govt Share of Statutory Allocation		1,171,670,749.76	1,389,382,905.53
1,561,347,412.78	Local Govt Share of VAT		1,329,716,971.00	989,189,910.75
1,578,358,634.32	Other Federally Allocated Revenue	1	755,755,263.60	203,118,763.73
140,000,000.00	10% State Allocation		45,454,545.44	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
54,500,000.00	Tax Revenue	2	11,852,795.04	2,111,843.33
92,240,000.00	Non Tax Revenue	3	9,389,111.81	32,426,323.67
133,000,000.00	Investment Income		40,394,038.00	43,495,000.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
20,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,954,748.27
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
6,462,402,229.26	Total Receipts from Operating Activities (A)		3,607,387,436.08	2,708,588,586.18
	PAYMENTS:			
2,428,971,889.62	Salaries & Wages	5	2,648,334,356.20	2,323,208,999.15
52,500,000.00	Social Benefits	6	68,211,818.18	250,000.00
753,816,194.00	Overhead Cost	7	597,154,952.40	391,491,460.43
176,000,000.00	Grants & Contributions		150,000,000.00	180,034,709.09
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,787.51	-
-	Transfer to other Fund		-	-
3,411,288,083.62	Total Outflow from Operating Activities (B)		3,611,567,914.29	2,894,985,168.67
	Net Cashflow From Operating Activities C = (A-B)		(4,180,478.21)	(186,396,582.49)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
536,000,000.00	Fixed Assets Purchased		118,208,386.36	143,358,790.27
1,775,844,254.32	Construction / Provision		147,816,870.26	271,412,858.82
697,882,057.95	Rehabilitation / Repairs		138,339,095.45	97,900,895.48
53,000,000.00	Preservation of the Environment	9	15,000,000.00	-
33,000,000.00	Other Capital Project		16,400,000.00	-
106,882,057.95	Liabilities / Equities		59,572,618.18	72,615,265.83
3,202,608,370.22	Total Capital Expenditure = D		495,336,970.25	585,287,810.40
	Net Cash Flow from Investing Activities E = (C-D)		(499,517,448.46)	(771,684,392.89)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		181,329,287.53	
	Increase/decrease in other Liability		862,176,023.52	784,063,634.84
	Total Movement in other cash equivelent account = G		(680,846,735.99)	(784,063,634.84)
	Total Expenditure from Financing Activities = F		(680,846,735.99)	(784,063,634.84)
	Net Cash Flow from all Activities G = (E-F)		181,329,287.53	12,379,241.95
	Cash & Its Equivalent as at 1/1/2023 = H		36,075,066.42	23,695,824.47
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		217,404,353.95	36,075,066.42

STATEMENT NO. 2

TARAUNI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			232,348.55
Main Account		208,985,824.93	12,400,270.92
Project Account			
Revenue Account		356,381.14	23,441,858.03
Others		8,062,147.88	588.92
Total Recurrent Assets (A)	10	217,404,353.95	36,075,066.42
Non-Current Assets			
Total Investments (B)	11	3,161,415.94	3,161,415.94
-			
Advances			
Retained Balance		-	-
Stabilization		458,325,079.69	458,325,079.69
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		458,325,079.69	458,325,079.69
<i>Balance of Liabilities Over Assets (D)</i>		5,730,021,240.16	5,049,174,504.17
Total Assets (D= A+B+C+D)		6,408,912,089.74	5,546,736,066.22
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		26,768,155.16	25,796,014.32
Others 1		14,623,132.71	13,236,599.44
Others 2		6,367,520,801.87	5,507,703,452.46
Total Deposits (E)		6,408,912,089.74	5,546,736,066.22
<i>Balance of Assets Over Liabilities (F)</i>			
Total Liabilities (G= D+E+F)		6,408,912,089.74	5,546,736,066.22

STATEMENT NO. 3

TARAUNI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,389,382,905.53	Local Govt Share of Statutory Allocation	1	1,171,670,749.76	2,882,956,182.16		2,882,956,182.16	1,711,285,432.40
989,189,910.75	Local Govt Share of VAT		1,329,716,971.00	1,561,347,412.78		1,561,347,412.78	231,630,441.78
203,118,763.73	Other Federally Allocated Revenue		755,755,263.60	1,578,358,634.32		1,578,358,634.32	822,603,370.72
25,909,090.90	10% State Allocation		45,454,545.44	140,000,000.00		140,000,000.00	94,545,454.56
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
2,111,843.33	Tax Revenue	2	11,852,795.04	54,500,000.00		54,500,000.00	42,647,204.96
32,426,323.67	Non Tax Revenue		9,389,111.81	92,240,000.00		92,240,000.00	82,850,888.19
43,495,000.00	Investment Income		40,394,038.00	133,000,000.00		133,000,000.00	92,605,962.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement		-	-		-	0.00
-	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
22,954,748.27	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,708,588,586.18	Total Revenue (A)			3,607,387,436.08	6,462,402,229.26	-	6,462,402,229.26
	LESS EXPENDITURE:						
2,323,208,999.15	Salaries & Wages	3	2,648,334,356.20	2,428,971,889.62		2,428,971,889.62	(219,362,466.58)
250,000.00	Social Benefits	4	68,211,818.18	52,500,000.00		52,500,000.00	(15,711,818.18)
391,491,460.43	Overhead Cost	5	597,154,952.40	753,816,194.00		753,816,194.00	156,661,241.60
180,034,709.09	Grants & Contributions	6	150,000,000.00	176,000,000.00		176,000,000.00	26,000,000.00
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		147,866,787.51	-	0	0	(147,866,787.51)
-	Transfer to other Fund		-	-	0	0	0.00
2,894,985,168.67	Total Expenditure (B)		3,611,567,914.29	3,411,288,083.62	-	3,411,288,083.62	(200,279,830.67)
(186,396,582.49)	Operating Balance: (A - B)		(4,180,478.21)	3,051,114,145.64	-	3,051,114,145.64	3,055,294,623.85
(186,396,582.49)	Transfer to Capital Development Fund		(4,180,478.21)				

STATEMENT NO. 4

TARAUNI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplement ary Budget 2023	Performance on Budget (%)
23,695,824.47	Opening Balance 1/1/2023	36,075,066.42				-
	Add: Revenue					-
(186,396,582.49)	Transfer from Capital Development Fund	(4,180,478.21)				0%
0	Infrastructural Development Loan	0		0	0	0%
0	Commercial Agriculture Credit Scheme	0		0	0	0%
0	Small And Medium Scale Enterprises Loan	0		0	0	0%
0	Aids & Grants	0		0	0	0%
(162,700,758.02)	Total Revenue	31,894,588.21		-	-	0%
	Less: Capital Expenditure					-
143,358,790.27	Fixed Assets Purchased	118,208,386.36	536,000,000.00	536,000,000.00		22%
271,412,858.82	Construction / Provision	147,816,870.26	1,775,844,254.32	1,775,844,254.32		8%
97,900,895.48	Rehabilitation / Repairs	138,339,095.45	697,882,057.95	697,882,057.95		20%
-	Preservation of the Environment	15,000,000.00	53,000,000.00	53,000,000.00		28%
-	Other Capital Project	16,400,000.00	33,000,000.00	33,000,000.00		50%
72,615,265.83	Liabilities / Equities	59,572,618.18	106,882,057.95	106,882,057.95		56%
585,287,810.40	Sub-total	495,336,970.25	3,202,608,370.22	3,202,608,370.22		15%
	Capital Expenditure from Aids & Grants	0	-	0	0	0%
-	Repayment of Borrowings/Sure- P	0	-	0	0	0%
-	Sub-total					0%
	Total Capital Expenditure for the year					-
585,287,810.40		495,336,970.25	3,202,608,370.22	3,202,608,370.22		15%
(747,988,568.42)	Closing Balance	(463,442,382.04)	(3,202,608,370.22)	(3,202,608,370.22)	0.00	(0.15)

SCHEDULE OF INVESTMENTS
TARAUNI LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

TOFA LOCAL GOVERNMENT COUNCIL



TOFA LOCAL GOVERNMENT

KANO STATE

ADDRESS:

Tofa Local Govt. Secretariat
P.M.B 3021, Tofa Town

Tel:

Mobile:

(OFFICE OF THE 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 CARETAKER COMMITTEE
TOFA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
TOFA LOCAL GOVT. COUNCIL
KANO STATE



TOFA LOCAL GOVERNMENT KANO STATE

ADDRESS:

Tofa Local Govt. Secretariat
P.M.B 3021, Tofa Town

Tel:

Mobile:

(OFFICE OF THE 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 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, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
TOFA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
TOFA LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF TOFA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Tofa Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

30th August, 2024
Safar, 1446 AH

STATEMENT NO. 1
TOFA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
3,097,844,319.00	Local Govt Share of Statutory Allocation		922,401,923.89	1,093,796,585.21
1,172,887,654.00	Local Govt Share of VAT		1,036,998,081.82	776,545,115.39
500,000.00	Other Federally Allocated Revenue	1	595,238,400.21	159,880,435.18
50,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
6,000,000.00	Tax Revenue	2	2,434,195.14	2,300,000.00
94,078,801.00	Non Tax Revenue	3	7,111,968.37	7,560,368.18
10,100,000.00	Investment Income		3,308,960.00	5,522,450.00
300,000.00	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	26,505,140.38
600,000.00	Extraordinary Items		745,150.00	-
-	Prepayments/Arrears of Revenue		-	-
4,432,310,774.00	Total Receipts from Operating Activities (A)		2,856,847,186.32	2,098,019,185.24
	PAYMENTS:			
1,267,190,366.55	Salaries & Wages	5	1,375,888,252.24	1,235,493,951.25
51,000,000.00	Social Benefits	6	68,181,818.18	9,090,849.04
867,870,742.00	Overhead Cost	7	632,767,784.96	397,118,718.49
181,500,000.00	Grants & Contributions		169,937,435.29	58,785,141.79
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,886,767.51	-
-	Transfer to other Fund		-	-
2,367,561,108.55	Total Outflow from Operating Activities (B)		2,394,662,058.18	1,700,488,660.57
	Net Cashflow From Operating Activities C = (A-B)		462,185,128.14	397,530,524.67
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
443,000,000.00	Fixed Assets Purchased		72,377,026.80	177,584,081.50
1,659,500,000.00	Construction / Provision		350,302,518.06	366,550,150.28
370,000,000.00	Rehabilitation / Repairs		93,163,226.27	83,318,818.00
86,500,000.00	Preservation of the Environment	9	-	-
10,000,000.00	Other Capital Project		-	-
100,621,521.06	Liabilities / Equities		36,190,500.00	31,754,545.45
2,669,621,521.06	Total Capital Expenditure = D		552,033,271.13	659,207,595.23
	Net Cash Flow from Investing Activities E = (C-D)		(89,848,142.99)	(261,677,070.56)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(25,584,479.56)	
	Increase/decrease in other Liability		38,679,163.87	344,722,082.07
	Total Movement in other cash equivalent account = G		(64,263,643.43)	(344,722,082.07)
	Total Expenditure from Financing Activities = F		(64,263,643.43)	(344,722,082.07)
	Net Cash Flow from all Activities G = (E-F)		(25,584,499.56)	83,045,011.51
	Cash & Its Equivalent as at 1/1/2023 = H		118,390,392.95	35,345,381.44
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		92,805,893.39	118,390,392.95

STATEMENT NO. 2

TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			
Main Account		92,739,722.86	95,410,961.39
Project Account			-
Revenue Account		65,823.35	22,976,353.89
Others		347.18	3,077.67
Total Recurrent Assets (A)	10	92,805,893.39	118,390,392.95
Non-Current Assets			
Total Investments (B)	<u>11</u>	4,456,848.88	4,456,828.88
-			
Advances	12		
Retained Balance		-	-
Stabilization		523,947,365.39	523,947,365.39
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		523,947,365.39	523,947,365.39
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		621,210,107.66	646,794,587.22
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		37,643,760.12	18,780,177.37
Others 1		6,200,770.97	126,201.32
Others 2		565,538,301.48	551,797,290.01
Total Deposits (E)		609,382,832.57	570,703,668.70
<i>Balance of Assets Over Liabilities (F)</i>		11,827,275.09	76,090,918.52
Total Liabilities (G= D+E+F)		621,210,107.66	646,794,587.22

STATEMENT NO. 3

TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,093,796,585.21	Local Govt Share of Statutory Allocation		922,401,923.89	3,097,844,319.00		3,097,844,319.00	2,175,442,395.11
776,545,115.39	Local Govt Share of VAT		1,036,998,081.82	1,172,887,654.00		1,172,887,654.00	135,889,572.18
159,880,435.18	Other Federally Allocated Revenue	1	595,238,400.21	500,000.00		500,000.00	(594,738,400.21)
25,909,090.90	10% State Allocation		45,454,545.46	50,000,000.00		50,000,000.00	4,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
2,300,000.00	Tax Revenue		2,434,195.14	6,000,000.00		6,000,000.00	3,565,804.86
7,560,368.18	Non Tax Revenue		7,111,968.37	94,078,801.00		94,078,801.00	86,966,832.63
5,522,450.00	Investment Income		3,308,960.00	10,100,000.00		10,100,000.00	6,791,040.00
-	Interest Earned		-	300,000.00		300,000.00	300,000.00
-	Refund and Re-imburement	2	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
26,505,140.38	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		745,150.00	600,000.00		600,000.00	(145,150.00)
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,098,019,185.24	Total Revenue (A)		2,856,847,186.32	4,432,310,774.00	-	4,432,310,774.00	1,575,463,587.68
	LESS EXPENDITURE:						
1,235,493,951.25	Salaries & Wages	3	1,375,888,252.24	1,267,190,366.55		1,267,190,366.55	(108,697,885.69)
9,090,849.04	Social Benefits	4	68,181,818.18	51,000,000.00		51,000,000.00	(17,181,818.18)
397,118,718.49	Overhead Cost	5	632,767,784.96	867,870,742.00		867,870,742.00	235,102,957.04
58,785,141.79	Grants & Contributions		169,937,435.29	181,500,000.00		181,500,000.00	11,562,564.71
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,886,767.51	-	0	0	(147,886,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
1,700,488,660.57	Total Expenditure (B)		2,394,662,058.18	2,367,561,108.55	-	2,367,561,108.55	(27,100,949.63)
397,530,524.67	Operating Balance: (A - B)		462,185,128.14	2,064,749,665.45	-	2,064,749,665.45	1,602,564,537.31
397,530,524.67	Transfer to Capital Development Fund		462,185,128.14				

STATEMENT NO. 4

TOFA LOCAL GOVERNMENT COUNCIL

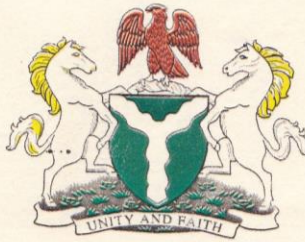
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementar y Budget 2021	Performan ce on Budget (%)
35,345,381.44	Opening Balance 1/1/2023		118,390,392.95				-
	Add: Revenue						-
397,530,524.67	Transfer from Capital Development Fund		462,185,128.14				0%
0	Infrastructural Development Loan		0		0	0	0%
0	Commercial Agriculture Credit Scheme		0		0	0	0%
0	Small And Medium Scale Enterprises Loan		0		0	0	0%
0	Aids & Grants		0		0	0	0%
432,875,906.11	Total Revenue		580,575,521.09		-	-	0%
	Less: Capital Expenditure						-
177,584,081.50	Fixed Assets Purchased	7	72,377,026.80	443,000,000.00	443,000,000.00		16%
366,550,150.28	Construction / Provision		350,302,518.06	1,659,500,000.00	1,659,500,000.00		21%
83,318,818.00	Rehabilitation / Repairs		93,163,226.27	370,000,000.00	370,000,000.00		25%
-	Preservation of the Environment		-	86,500,000.00	86,500,000.00		0%
-	Other Capital Project		-	10,000,000.00	10,000,000.00		0%
31,754,545.45	Liabilities / Equities		36,190,500.00	100,621,521.06	100,621,521.06		36%
659,207,595.23	Sub-total			552,033,271.13	2,669,621,521.06	2,669,621,521.06	-
	Capital Expenditure from Aids & Grants		0		0	0	0%
-	Repayment of Borrowings/Sure-P		0		0	0	0%
-	Sub-total		-	-	-	-	0%
659,207,595.23	Total Capital Expenditure for the year		552,033,271.13	2,669,621,521.06	2,669,621,521.06	-	21%
(226,331,689.12)	Closing Balance		28,542,249.96	(2,669,621,521.06)	(2,669,621,521.06)	0.00	(0.21)

SCHEDULE OF INVESTMENTS
TOFA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	3,595.34
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
	TOTAL INVESTMENTS	4,456,848.88

TSANYAWA LOCAL GOVERNMENT COUNCIL



**TSANYAWA LOCAL GOVERNMENT COUNCIL
KANO STATE**

**Office of The Hon. Chairman
P.M.B..3021 KANO, NIGERIA**

No.....

DATE: 13/08/2024

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
TSANYAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
TSANYAWA LOCAL GOVT.
COUNCIL
KANO STATE



**TSANYAWA LOCAL GOVERNMENT COUNCIL
KANO STATE**

**Office of The Hon. Chairman
P.M.B.:3021 KANO, NIGERIA**

No.....

DATE: 13/08/2024

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 CARETAKER COMMITTEE
TSANYAWA LOCAL GOVT. COUNCIL
KANO STATE**

SIGNATURE:

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



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF TSANYAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Tsanyawa Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

30th August, 2024
Safar, 1446 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1

TSANYAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,994,128,487.62	Local Govt Share of Statutory Allocation		1,016,980,878.33	1,205,949,579.16
600,572,306.77	Local Govt Share of VAT		1,178,928,848.93	879,650,313.05
566,855,061.15	Other Federally Allocated Revenue	1	658,555,399.87	177,424,562.19
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
1,870,000.00	Tax Revenue	2	2,108,467.76	685,500.00
71,958,799.00	Non Tax Revenue	3	23,085,819.81	3,140,921.24
1,100,000.00	Investment Income		1,141,550.00	928,350.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
160,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	26,505,140.38
50,000,000.00	Extraordinary Items		665,000.00	2,449,607.89
1,500,000.00	Prepayments/Arrears of Revenue		1,000,999.98	-
4,516,984,654.54	Total Receipts from Operating Activities (A)		3,171,075,471.57	2,322,643,064.81
	PAYMENTS:			
1,181,784,454.11	Salaries & Wages	5	1,056,616,582.47	918,267,902.43
57,788,672.00	Social Benefits	6	70,630,702.71	28,272,727.22
1,091,407,421.00	Overhead Cost	7	505,770,294.44	510,640,249.66
149,050,000.00	Grants & Contributions		81,197,262.56	81,901,111.05
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,480,030,547.11	Total Outflow from Operating Activities (B)		1,862,081,609.69	1,539,081,990.36
	Net Cashflow From Operating Activities C = (A-B)		1,308,993,861.88	783,561,074.45
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
434,000,000.00	Fixed Assets Purchased		84,727,681.71	80,640,650.09
1,108,782,236.00	Construction / Provision		104,213,222.83	150,967,808.88
324,000,000.00	Rehabilitation / Repairs		-	19,742,408.25
82,000,000.00	Preservation of the Environment	9	-	-
40,000,000.00	Other Capital Project		-	-
353,360,258.00	Liabilities / Equities		184,233,765.73	185,796,623.20
2,342,142,494.00	Total Capital Expenditure = D		373,174,670.27	437,147,490.42
	Net Cash Flow from Investing Activities E = (C-D)		935,819,191.61	346,413,584.03
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		780,647,886.25	368,711,645.68
	Increase/decrease in other Liability		(2,147,730.31)	57,348,189.35
	Total Movement in other cash equivalent account = G		782,795,616.56	311,363,456.33
	Total Expenditure from Financing Activities = F		782,795,616.56	311,363,456.33
	Net Cash Flow from all Activities G = (E-F)		153,023,575.05	35,050,127.70
	Cash & Its Equivalent as at 1/1/2023 = H		48,490,680.09	13,440,552.39
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		201,514,255.14	48,490,680.09

STATEMENT NO. 2

TSANYAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			-
Main Account		197,369,537.21	17,919,565.35
Project Account		7,555,268.42	7,555,268.42
Revenue Account		(3,413,605.77)	23,012,305.10
Others GT		3,055.28	3,541.22
Total Recurrent Assets (A)	10	201,514,255.14	48,490,680.09
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
-			
Advances	12		
Retained Balance		2,332,736,014.56	1,705,111,703.36
Stabilization		554,992,697.98	554,992,697.98
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		2,887,728,712.54	2,260,104,401.34
<i>Balance of Liabilities Over Assets (D)</i>			
Total Assets (D= A+B+C+D)		3,092,904,383.62	2,312,256,497.37
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		200,162,898.00	199,110,219.22
Others 1		126,819,084.79	130,019,493.88
Others 2			
Total Deposits (E)		326,981,982.79	329,129,713.10
<i>Balance of Assets Over Liabilities (F)</i>		2,765,922,400.83	1,983,126,784.27
Total Liabilities (G= D+E+F)		3,092,904,383.62	2,312,256,497.37

STATEMENT NO. 3

TSANYAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,205,949,579.16	Local Govt Share of Statutory Allocation	1	1,016,980,878.33	2,994,128,487.62		2,994,128,487.62	1,977,147,609.29
879,650,313.05	Local Govt Share of VAT		1,178,928,848.93	600,572,306.77		600,572,306.77	(578,356,542.16)
177,424,562.19	Other Federally Allocated Revenue		658,555,399.87	566,855,061.15		566,855,061.15	(91,700,338.72)
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
685,500.00	Tax Revenue	2	2,108,467.76	1,870,000.00		1,870,000.00	(238,467.76)
3,140,921.24	Non Tax Revenue		23,085,819.81	71,958,799.00		71,958,799.00	48,872,979.19
928,350.00	Investment Income		1,141,550.00	1,100,000.00		1,100,000.00	(41,550.00)
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement		-	-		-	0.00
-	Aids & Grants		-	160,000,000.00		160,000,000.00	160,000,000.00
26,505,140.38	Domestic Loans/Borrowings		-	-		-	0.00
2,449,607.89	Extraordinary Items		665,000.00	50,000,000.00		50,000,000.00	49,335,000.00
-	Prepayments/Arrears of Revenue		1,000,999.98	1,500,000.00		1,500,000.00	499,000.02
2,322,643,064.81	Total Revenue (A)			3,171,075,471.57	4,516,984,654.54	-	4,516,984,654.54
	LESS EXPENDITURE:						
918,267,902.43	Salaries & Wages	3	1,056,616,582.47	1,181,784,454.11		1,181,784,454.11	125,167,871.64
28,272,727.22	Social Benefits	4	70,630,702.71	57,788,672.00		57,788,672.00	(12,842,030.71)
510,640,249.66	Overhead Cost	5	505,770,294.44	1,091,407,421.00		1,091,407,421.00	585,637,126.56
81,901,111.05	Grants & Contributions	6	81,197,262.56	149,050,000.00		149,050,000.00	67,852,737.44
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount		147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
1,539,081,990.36	Total Expenditure (B)		1,862,081,609.69	2,480,030,547.11	-	2,480,030,547.11	617,948,937.42
783,561,074.45	Operating Balance: (A - B)		1,308,993,861.88	2,036,954,107.43	-	2,036,954,107.43	727,960,245.55
783,561,074.45	Transfer to Capital Development Fund		1,308,993,861.88				

STATEMENT NO. 4

TSANYAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Suppleme ntary Budget 2023	Performance on Budget (%)
13,440,552.39	Opening Balance 1/1/2023		48,490,680.09				-
	Add: Revenue						-
783,561,074.45	Transfer from Capital Development Fund		1,308,993,861.88				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
797,001,626.84	Total Revenue		1,357,484,541.97	-	-	-	0%
							-
	Less: Capital Expenditure						-
80,640,650.09	Fixed Assets Purchased		84,727,681.71	434,000,000.00	434,000,000.00		20%
150,967,808.88	Construction / Provision		104,213,222.83	1,108,782,236.00	1,108,782,236.00		9%
19,742,408.25	Rehabilitation / Repairs	7	-	324,000,000.00	324,000,000.00		0%
-	Preservation of the Environment		-	82,000,000.00	82,000,000.00		0%
-	Other Capital Project		-	40,000,000.00	40,000,000.00		0%
185,796,623.20	Liabilities / Equities		184,233,765.73	353,360,258.00	353,360,258.00		52%
437,147,490.42	Sub-total		373,174,670.27	2,342,142,494.00	2,342,142,494.00	-	16%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
437,147,490.42	Total Capital Expenditure for the year		373,174,670.27	2,342,142,494.00	2,342,142,494.00	-	16%
							-
359,854,136.42	Closing Balance		984,309,871.70	(2,342,142,494.00)	(2,342,142,494.00)	0.00	(0.16)

SCHEDULE OF INVESTMENTS
TSANYAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

TUDUN WADA LOCAL GOVERNMENT COUNCIL



TUDUN WADA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

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 CARETAKER COMMITTEE
TUDUN WADA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
TUDUN WADA LOCAL GOVT. COUNCIL
KANO STATE



TUDUN WADA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE HON. 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 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, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
TUDUN WADA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
TUDUN WADA LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF TUDUN WADA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Tudun Wada Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

30th August, 2024
Safar, 1446 AH

STATEMENT NO. 1
TUDUN WADA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,368,896,176.00	Local Govt Share of Statutory Allocation		1,253,973,540.17	1,486,978,659.37
802,520,205.00	Local Govt Share of VAT		1,354,281,274.02	1,007,034,578.05
1,486,904,040.00	Other Federally Allocated Revenue	1	803,119,283.77	214,736,404.58
60,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
15,400,000.00	Tax Revenue	2	1,306,195.04	-
82,920,312.00	Non Tax Revenue	3	1,900,219.35	4,693,335.00
10,500,000.00	Investment Income		4,768,195.00	10,612,590.00
-	Interest Earned		-	-
-	Refund and Re-imburement	4	-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	22,111,268.99
3,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,840,140,733.00	Total Receipts from Operating Activities (A)		3,707,957,214.24	2,772,075,926.89
	PAYMENTS:			
1,194,826,435.00	Salaries & Wages	5	1,683,804,873.19	1,526,058,557.98
45,300,000.00	Social Benefits	6	68,181,818.18	35,445,525.92
989,520,000.00	Overhead Cost	7	428,022,169.65	427,521,861.03
153,000,000.00	Grants & Contributions		106,560,900.00	90,756,680.54
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,382,646,435.00	Total Outflow from Operating Activities (B)		2,434,436,528.53	2,079,782,625.47
	Net Cashflow From Operating Activities C = (A-B)		1,273,520,685.71	692,293,301.42
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
537,836,356.00	Fixed Assets Purchased		115,030,860.30	229,146,472.99
1,060,824,403.00	Construction / Provision		221,900,870.11	42,921,908.88
278,000,000.00	Rehabilitation / Repairs		24,030,639.45	34,349,726.56
245,000,000.00	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
280,000,000.00	Liabilities / Equities		79,730,957.67	101,412,140.30
2,401,660,759.00	Total Capital Expenditure = D		440,693,327.53	407,830,248.73
	Net Cash Flow from Investing Activities E = (C-D)		832,827,358.18	284,463,052.69
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		705,035,650.75	257,890,109.95
	Increase/decrease in other Liability		-	1,378,800.00
	Total Movement in other cash equivalent account = G		705,035,650.75	256,511,309.95
	Total Expenditure from Financing Activities = F		705,035,650.75	256,511,309.95
	Net Cash Flow from all Activities G = (E-F)		127,791,707.43	27,951,742.74
	Cash & Its Equivalent as at 1/1/2023 = H		41,019,391.83	13,067,649.09
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		168,811,099.26	41,019,391.83

STATEMENT NO. 2

TUDUN WADA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash		3,015.32	3,015.32
Main Account		168,772,093.00	39,859,748.30
Project Account			-
Revenue Account		385.55	1,154,377.55
Others		35,605.39	2,250.66
Total Recurrent Assets (A)	10	168,811,099.26	41,019,391.83
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,203.88	3,663,203.88
-			
Advances	12		
Retained Balance		1,580,367,561.84	1,003,123,618.52
Stabilization		537,823,941.86	537,823,941.86
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		2,118,191,503.70	1,540,947,560.38
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		2,290,665,806.84	1,585,630,156.09
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		43,121,172.27	43,121,172.27
Others 1		95,630,676.55	95,630,676.55
Others 2		-	-
Total Deposits (E)		138,751,848.82	138,751,848.82
<i>Balance of Assets Over Liabilities (F)</i>		2,151,913,958.02	1,446,878,307.27
Total Liabilities (G= D+E+F)		2,290,665,806.84	1,585,630,156.09

STATEMENT NO. 3

TUDUN WADA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2023 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,486,978,659.37	Local Govt Share of Statutory Allocation		1,253,973,540.17	2,368,896,176.00		2,368,896,176.00	1,114,922,635.83
1,007,034,578.05	Local Govt Share of VAT		1,354,281,274.02	802,520,205.00		802,520,205.00	-551,761,069.02
214,736,404.58	Other Federally Allocated Revenue	1	803,119,283.77	1,486,904,040.00		1,486,904,040.00	683,784,756.23
25,909,090.90	10% State Allocation		45,454,545.46	60,000,000.00		60,000,000.00	14,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	-243,153,961.43
-	Tax Revenue		1,306,195.04	15,400,000.00		15,400,000.00	14,093,804.96
4,693,335.00	Non Tax Revenue		1,900,219.35	82,920,312.00		82,920,312.00	81,020,092.65
10,612,590.00	Investment Income		4,768,195.00	10,500,000.00		10,500,000.00	5,731,805.00
-	Interest Earned		-	-		-	0.00
-	Refund and Reimbursement	2	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
22,111,268.99	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	3,000,000.00		3,000,000.00	3,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,772,075,926.89	Total Revenue (A)		3,707,957,214.24	4,840,140,733.00	-	4,840,140,733.00	1,132,183,518.76
	LESS EXPENDITURE:						
1,526,058,557.98	Salaries & Wages	3	1,683,804,873.19	1,194,826,435.00		1,194,826,435.00	-488,978,438.19
35,445,525.92	Social Benefits	4	68,181,818.18	45,300,000.00		45,300,000.00	-22,881,818.18
427,521,861.03	Overhead Cost	5	428,022,169.65	989,520,000.00		989,520,000.00	561,497,830.35
90,756,680.54	Grants & Contributions		106,560,900.00	153,000,000.00		153,000,000.00	46,439,100.00
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	-147,866,767.51
-	Transfer to other Fund		-	-	0	0	0.00
2,079,782,625.47	Total Expenditure (B)		2,434,436,528.53	2,382,646,435.00	-	2,382,646,435.00	(51,790,093.53)
692,293,301.42	Operating Balance: (A - B)		1,273,520,685.71	2,457,494,298.00	-	2,457,494,298.00	1,183,973,612.29
692,293,301.42	Transfer to Capital Development Fund		1,273,520,685.71				

STATEMENT NO. 4

TUDUN WADA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2021	Original Budget	Suppleme ntary Budget 2023	Performance on Budget (%)
13,067,649.09	Opening Balance 1/1/2023		41,019,391.83				-
	Add: Revenue						-
692,293,301.42	Transfer from Capital Development Fund		1,273,520,685.71				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
705,360,950.51	Total Revenue		1,314,540,077.54	-	-	-	0%
							-
	Less: Capital Expenditure						-
229,146,472.99	Fixed Assets Purchased		115,030,860.30	537,836,356.00	537,836,356.00		21%
42,921,908.88	Construction / Provision		221,900,870.11	1,060,824,403.00	1,060,824,403.00		21%
34,349,726.56	Rehabilitation / Repairs	7	24,030,639.45	278,000,000.00	278,000,000.00		9%
-	Preservation of the Environment		-	245,000,000.00	245,000,000.00		0%
-	Other Capital Project		-	-	-		#DIV/0!
101,412,140.30	Liabilities / Equities		79,730,957.67	280,000,000.00	280,000,000.00		28%
407,830,248.73	Sub-total		440,693,327.53	2,401,660,759.00	2,401,660,759.00	-	18%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
407,830,248.73	Total Capital Expenditure for the year		440,693,327.53	2,401,660,759.00	2,401,660,759.00	-	18%
							-
297,530,701.78	Closing Balance		873,846,750.01	-2,401,660,759.00	-2,401,660,759.00	0.00	-0.18

SCHEDULE OF INVESTMENTS
TUDUN WADA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

UNGOGO LOCAL GOVERNMENT COUNCIL



UNGOGO LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

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

In case of reply Please quote Reference

No.....

DATE _____

5th August, 2024

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, 2023.

Best Regard,

SIGNATURE

SAJIA UNGOGO
I.N.O UNGOGO LOCAL GOVT.

Chairman, **Supervisory Committee**
Ungogo Local Govt.
Kano State

SIGNATURE
TREASURER
UNGOGO LOCAL GOVT.

Treasurer
Ungogo Local Govt.
Kano State



UNGOGO LOCAL GOVERNMENT KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

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

In case of reply Please quote Reference

No.....

DATE _____

5th August, 2024

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

SANI A. UNGOGO
I.M.O UNGOGO LOCAL GOVT.
SIGN: _____
DATE: _____

Chairman Caretaker Committee
Ungogo Local Govt.
Kano State

SIGNATURE

TREASURER
SIGN: _____
DATE: _____
UNGOGO LOCAL GOVT.

Treasurer
Ungogo Local Govt.
Kano State



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF UNGOGO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**


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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Ungogo Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

30th August, 2024
Safar, 1446 AH


Ahmad Tijjani Abdullahi CMA
AUDITOR GENERAL

STATEMENT NO. 1

UNGOGO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
4,489,549,893.00	Local Govt Share of Statutory Allocation		1,466,110,360.22	1,738,533,348.66
1,379,755,804.00	Local Govt Share of VAT		1,680,814,850.03	1,244,243,955.42
605,855,894.00	Other Federally Allocated Revenue	1	945,776,892.13	254,389,193.51
69,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	
40,265,143.00	Tax Revenue	2	7,652,390.08	30,388,721.70
104,566,737.00	Non Tax Revenue	3	2,507,100.91	13,607,900.00
9,250,000.00	Investment Income		3,559,800.00	6,041,705.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
10,000,000.00	Aids & Grants		-	-
115,993,636.00	Domestic Loans/Borrowings		-	22,954,748.28
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
6,824,237,107.00	Total Receipts from Operating Activities (A)		4,395,029,900.26	3,336,068,663.47
	PAYMENTS:			
2,894,212,500.85	Salaries & Wages	5	2,136,664,564.89	1,897,693,832.81
109,366,545.15	Social Benefits	6	94,212,211.20	119,772,727.21
897,787,106.00	Overhead Cost	7	516,617,316.04	638,520,415.15
176,500,000.00	Grants & Contributions		167,500,000.00	172,471,162.84
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
4,077,866,152.00	Total Outflow from Operating Activities (B)		3,062,860,859.64	2,828,458,138.01
	Net Cashflow From Operating Activities C = (A-B)		1,332,169,040.62	507,610,525.46
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
581,063,840.00	Fixed Assets Purchased		122,948,887.01	386,201,543.32
1,705,284,694.00	Construction / Provision		319,985,292.50	239,881,556.08
638,500,000.00	Rehabilitation / Repairs		87,264,000.00	30,000,000.00
350,000,000.00	Preservation of the Environment	9	63,250,200.00	72,740,172.40
-	Other Capital Project		-	-
149,152,468.50	Liabilities / Equities		118,543,454.05	60,985,800.00
3,424,001,002.50	Total Capital Expenditure = D		711,991,833.56	789,809,071.80
	Net Cash Flow from Investing Activities E = (C-D)		620,177,207.06	(282,198,546.34)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		636,025,237.35	302,479,056.13
	Increase/decrease in other Liability		(6,810,280.55)	297,447.90
	Total Movement in other cash equivalent account = G		642,835,517.90	(302,181,608.23)
	Total Expenditure from Financing Activities = F		642,835,517.90	(302,181,608.23)
	Net Cash Flow from all Activities G = (E-F)		(22,658,310.84)	19,983,061.89
	Cash & Its Equivalent as at 1/1/2023 = H		49,001,712.54	29,018,650.65
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		26,343,401.70	49,001,712.54

STATEMENT NO. 2

UNGOGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			
Main Account		24,383,192.88	27,743,488.14
Project Account		2,670.70	2,670.70
Revenue Account		766.71	21,250,967.84
Others		1,956,771.41	4,585.86
Total Recurrent Assets (A)	10	26,343,401.70	49,001,712.54
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,203.88	3,663,203.88
-			
Advances	12		
Retained Balance		2,133,006,955.44	1,474,323,407.25
Stabilization		694,805,648.69	694,805,648.69
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		2,827,812,604.13	2,169,129,055.94
<i>Balance of Liabilities Over Assets (D)</i>		-	
Total Assets (D= A+B+C+D)		2,857,819,209.71	2,221,793,972.36
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		177,266,874.00	176,426,654.55
Others 1		31,151,860.82	38,802,360.82
Others 2		-	
Total Deposits (E)		208,418,734.82	215,229,015.37
<i>Balance of Assets Over Liabilities (F)</i>		2,649,400,474.89	2,006,564,956.99
Total Liabilities (G= D+E+F)		2,857,819,209.71	2,221,793,972.36

STATEMENT NO. 3

UNGOGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,738,533,348.66	Local Govt Share of Statutory Allocation		1,466,110,360.22	4,489,549,893.00		4,489,549,893.00	3,023,439,532.78
1,244,243,955.42	Local Govt Share of VAT		1,680,814,850.03	1,379,755,804.00		1,379,755,804.00	(301,059,046.03)
254,389,193.51	Other Federally Allocated Revenue	1	945,776,892.13	605,855,894.00		605,855,894.00	(339,920,998.13)
25,909,090.90	10% State Allocation		45,454,545.46	69,000,000.00		69,000,000.00	23,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
30,388,721.70	Tax Revenue		7,652,390.08	40,265,143.00		40,265,143.00	32,612,752.92
13,607,900.00	Non Tax Revenue		2,507,100.91	104,566,737.00		104,566,737.00	102,059,636.09
6,041,705.00	Investment Income		3,559,800.00	9,250,000.00		9,250,000.00	5,690,200.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement	2	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
22,954,748.28	Domestic Loans/Borrowings		-	115,993,636.00		115,993,636.00	115,993,636.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,336,068,663.47	Total Revenue (A)		4,395,029,900.26	6,824,237,107.00		-6,824,237,107.00	2,429,207,206.74
	LESS EXPENDITURE:						
1,897,693,832.81	Salaries & Wages	3	2,136,664,564.89	2,894,212,500.85		2,894,212,500.85	757,547,935.96
119,772,727.21	Social Benefits	4	94,212,211.20	109,366,545.15		109,366,545.15	15,154,333.95
638,520,415.15	Overhead Cost	5	516,617,316.04	897,787,106.00		897,787,106.00	381,169,789.96
172,471,162.84	Grants & Contributions		167,500,000.00	176,500,000.00		176,500,000.00	9,000,000.00
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
2,828,458,138.01	Total Expenditure (B)		3,062,860,859.64	4,077,866,152.00		-4,077,866,152.00	1,015,005,292.36
507,610,525.46	Operating Balance: (A - B)		1,332,169,040.62	2,746,370,955.00		-2,746,370,955.00	1,414,201,914.38
507,610,525.46	Transfer to Capital Development Fund		1,332,169,040.62				

STATEMENT NO. 4

UNGOGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplement ary Budget 2023	Performance on Budget (%)
29,018,650.65	Opening Balance 1/1/2023		49,001,712.54				
	Add: Revenue						
507,610,525.46	Transfer from Capital Development Fund		1,332,169,040.62				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
536,629,176.11	Total Revenue		1,381,170,753.16	-	-	-	0%
	Less: Capital Expenditure						
386,201,543.32	Fixed Assets Purchased		122,948,887.01	581,063,840.00	581,063,840.00		21%
239,881,556.08	Construction / Provision		319,985,292.50	1,705,284,694.00	1,705,284,694.00		19%
30,000,000.00	Rehabilitation / Repairs	7	87,264,000.00	638,500,000.00	638,500,000.00		14%
72,740,172.40	Preservation of the Environment		63,250,200.00	350,000,000.00	350,000,000.00		18%
-	Other Capital Project		-	-	-		#DIV/0!
60,985,800.00	Liabilities / Equities		118,543,454.05	149,152,468.50	149,152,468.50		79%
789,809,071.80	Sub-total		711,991,833.56	3,424,001,002.50	3,424,001,002.50	-	21%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
789,809,071.80	Total Capital Expenditure for the year		711,991,833.56	3,424,001,002.50	3,424,001,002.50	-	21%
(253,179,895.69)	Closing Balance		669,178,919.60	(3,424,001,002.50)	(3,424,001,002.50)	0.00	(0.21)

SCHEDULE OF INVESTMENTS
UNGOGO LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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



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: _____

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 CARETAKER COMMITTEE
WARAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
WARAWA LOCAL GOVT. COUNCIL
KANO STATE



WARAWA LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kano-Nigeria

Tel:
Mobile

In case of reply please quote Reference
No: _____

Date: _____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2023

Best Regard,

SIGNATURE:

CHAIRMAN CARETAKER COMMITTEE
WARAWA LOCAL GOVT. COUNCIL
KANO STATE

SIGNATURE:

TREASURER
WARAWA LOCAL GOVT. COUNCIL
KANO STATE



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

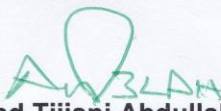
**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF WARAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Warawa Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE


Ahmad Tijjani Abdullahi *CMA*
AUDITOR GENERAL

30th August, 2024
Safar, 1446 AH

STATEMENT NO. 1

WARAWA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
	RECEIPTS		(=N=)	(=N=)
2,856,585,072.00	Local Govt Share of Statutory Allocation		956,786,511.71	1,134,570,291.07
850,000,000.00	Local Govt Share of VAT		1,110,520,520.53	829,955,279.60
650,035,000.00	Other Federally Allocated Revenue	1	619,971,302.69	167,067,246.45
70,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
500,000.00	Tax Revenue	2	1,311,195.04	385,000.00
56,300,675.00	Non Tax Revenue	3	61,508.42	107,000.00
3,030,000.00	Investment Income		70,000.00	37,500.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	4	-	-
6,000,000.00	Aids & Grants		-	-
200,000,000.00	Domestic Loans/Borrowings		-	22,111,268.95
1,000,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
4,693,450,747.00	Total Receipts from Operating Activities (A)		2,977,329,545.28	2,180,142,676.97
	PAYMENTS:			
1,261,885,628.00	Salaries & Wages	5	1,420,315,261.66	1,273,769,653.05
69,920,891.00	Social Benefits	6	68,450,091.18	38,000,000.00
813,590,000.00	Overhead Cost	7	325,470,981.27	419,393,848.65
137,692,664.00	Grants & Contributions		126,785,113.69	88,811,604.44
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	147,866,767.51	-
-	Transfer to other Fund		-	-
2,283,089,183.00	Total Outflow from Operating Activities (B)		2,088,888,215.31	1,819,975,106.14
	Net Cashflow From Operating Activities C = (A-B)		888,441,329.97	360,167,570.83
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
228,900,000.00	Fixed Assets Purchased		79,502,682.26	80,571,738.40
1,026,706,060.00	Construction / Provision		135,000,165.53	31,987,239.74
442,044,000.00	Rehabilitation / Repairs		117,764,332.32	213,088,813.45
114,000,000.00	Preservation of the Environment	9	25,348,204.00	-
200,000.00	Other Capital Project		-	-
315,309,957.00	Liabilities / Equities		125,092,982.00	50,476,276.82
2,127,160,017.00	Total Capital Expenditure = D		482,708,366.11	376,124,068.41
	Net Cash Flow from Investing Activities E = (C-D)		405,732,963.86	(15,956,497.58)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant		0	
	Repayment of Borrowings		52,924,929.22	
-	Total Expenditure from Financing Activities = F		52,924,929.22	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		146,846,534.60	
	Increase/decrease in other Liability		(59,114,965.44)	52,924,929.23
	Total Movement in other cash equivalent account = G		205,961,500.04	(52,924,929.23)
	Total Expenditure from Financing Activities = F		258,886,429.26	(52,924,929.23)
	Net Cash Flow from all Activities G = (E-F)		146,846,534.60	36,968,431.65
	Cash & Its Equivalent as at 1/1/2023 = H		46,516,326.85	9,547,895.20
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		193,362,861.45	46,516,326.85

STATEMENT NO. 2

WARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			
Main Account		193,341,844.64	23,679,278.76
Project Account			-
Revenue Account		18,124.28	22,786,309.42
Others		2,892.53	50,738.67
Total Recurrent Assets (A)	10	193,362,861.45	46,516,326.85
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,203.88	3,663,203.88
-			
Advances			
Retained Balance		-	-
Stabilization		530,741,331.77	530,741,331.77
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		530,741,331.77	530,741,331.77
<i>Balance of Liabilities Over Assets (D)</i>			89,046,523.87
Total Assets (D= A+B+C+D)		727,767,397.10	669,967,386.37
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		185,120,243.74	185,120,243.74
Others 1		199,833,139.04	199,833,139.04
Others 2		225,899,038.15	285,014,003.59
Total Deposits (E)		610,852,420.93	669,967,386.37
<i>Balance of Assets Over Liabilities (F)</i>		116,914,976.17	
Total Liabilities (G= D+E+F)		727,767,397.10	669,967,386.37

STATEMENT NO. 3

WARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,134,570,291.07	Local Govt Share of Statutory Allocation		956,786,511.71	2,856,585,072.00		2,856,585,072.00	1,899,798,560.29
829,955,279.60	Local Govt Share of VAT		1,110,520,520.53	850,000,000.00		850,000,000.00	(260,520,520.53)
167,067,246.45	Other Federally Allocated Revenue	1	619,971,302.69	650,035,000.00		650,035,000.00	30,063,697.31
25,909,090.90	10% State Allocation		45,454,545.46	70,000,000.00		70,000,000.00	24,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
385,000.00	Tax Revenue		1,311,195.04	500,000.00		500,000.00	(811,195.04)
107,000.00	Non Tax Revenue		61,508.42	56,300,675.00		56,300,675.00	56,239,166.58
37,500.00	Investment Income		70,000.00	3,030,000.00		3,030,000.00	2,960,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement	2	-	-		-	0.00
-	Aids & Grants		-	6,000,000.00		6,000,000.00	6,000,000.00
22,111,268.95	Domestic Loans/Borrowings		-	200,000,000.00		200,000,000.00	200,000,000.00
-	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
2,180,142,676.97	Total Revenue (A)		2,977,329,545.28	4,693,450,747.00	-	4,693,450,747.00	1,716,121,201.72
	LESS EXPENDITURE:						
1,273,769,653.05	Salaries & Wages	3	1,420,315,261.66	1,261,885,628.00		1,261,885,628.00	(158,429,633.66)
38,000,000.00	Social Benefits	4	68,450,091.18	69,920,891.00		69,920,891.00	1,470,799.82
419,393,848.65	Overhead Cost	5	325,470,981.27	813,590,000.00		813,590,000.00	488,119,018.73
88,811,604.44	Grants & Contributions		126,785,113.69	137,692,664.00		137,692,664.00	10,907,550.31
-	Subsidies General		-	-	0	0	0.00
-	Domestic Interest/Discount	6	147,866,767.51	-	0	0	(147,866,767.51)
-	Transfer to other Fund		-	-	0	0	0.00
1,819,975,106.14	Total Expenditure (B)		2,088,888,215.31	2,283,089,183.00	-	2,283,089,183.00	194,200,967.69
360,167,570.83	Operating Balance: (A - B)		888,441,329.97	2,410,361,564.00	-	2,410,361,564.00	1,521,920,234.03
360,167,570.83	Transfer to Capital Development Fund		888,441,329.97				

STATEMENT NO. 4

WARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Suppleme ntary Budget 2021	Performanc e on Budget (%)
9,547,895.20	Opening Balance 1/1/2023		46,516,326.85				-
	Add: Revenue						-
360,167,570.83	Transfer from Capital Development Fund		888,441,329.97				0%
0	Infrastructural Development Loan		0		0	0	0%
0	Commercial Agriculture Credit Scheme		0		0	0	0%
0	Small And Medium Scale Enterprises Loan		0		0	0	0%
0	Aids & Grants		0		0	0	0%
369,715,466.03	Total Revenue		934,957,656.82		-	-	0%
							-
	Less: Capital Expenditure						-
80,571,738.40	Fixed Assets Purchased		79,502,682.26	228,900,000.00	228,900,000.00		35%
31,987,239.74	Construction / Provision		135,000,165.53	1,026,706,060.00	1,026,706,060.00		13%
213,088,813.45	Rehabilitation / Repairs	7	117,764,332.32	442,044,000.00	442,044,000.00		27%
-	Preservation of the Environment		25,348,204.00	114,000,000.00	114,000,000.00		22%
-	Other Capital Project		-	200,000.00	200,000.00		0%
50,476,276.82	Liabilities / Equities		125,092,982.00	315,309,957.00	315,309,957.00		40%
376,124,068.41	Sub-total		482,708,366.11	2,127,160,017.00	2,127,160,017.00	-	23%
							-
	Capital Expenditure from Aids & Grants		0		0	0	0%
-	Repayment of Borrowings/Sure-P		0		0	0	0%
-	Sub-total		-		-	-	0%
							-
376,124,068.41	Total Capital Expenditure for the year		482,708,366.11	2,127,160,017.00	2,127,160,017.00	-	23%
							-
(6,408,602.38)	Closing Balance		452,249,290.71	(2,127,160,017.00)	(2,127,160,017.00)	0.00	(0.23)

SCHEDULE OF INVESTMENTS
WARAWA LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

WUDIL LOCAL GOVERNMENT COUNCIL



WUDIL LOCAL GOVERNMENT

KANO STATE

(Office of the Hon. Chairman)

Tel:
GSM:

PMB, 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 include 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:

CHAIRPERSON CARETAKER COMMITTEE

WUDIL LOCAL GOVT.

KANO STATE.

SIGNATURE:

TREASURER

WUDIL LOCAL GOVT.

KANO STATE



WUDIL LOCAL GOVERNMENT

KANO STATE

(Office of the Hon. Chairman)

Tel:
GSM:

PMB, 3021
Kano-Nigeria

In case of reply, please quote Reference

Date: _____

No:.....

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the 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 Standard Chart of Account (COA).

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide responsible 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, 2023.

Best regard,

SIGNATURE:

CHAIRPERSON CARETAKER COMMITTEE
WUDIL LOCAL GOVT.
KANO STATE

SIGNATURE:

TREASURER
WUDIL LOCAL GOVT.
KANO STATE

STATEMENT NO. 1
WUDIL LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET YEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
(=N=)	RECEIPTS		(=N=)	(=N=)
2,948,459,640.00	Local Govt Share of Statutory Allocation		1,125,047,749.60	1,334,096,725.99
979,076,923.00	Local Govt Share of VAT		1,244,060,358.51	926,964,910.91
454,447,561.00	Other Federally Allocated Revenue	<u>1</u>	723,316,334.36	193,891,594.59
90,000,000.00	10% State Allocation		45,454,545.46	25,909,090.90
-	Other Capital Receipts		243,153,961.43	-
2,500,000.00	Tax Revenue	<u>2</u>	1,578,695.04	804,500.00
44,640,000.00	Non Tax Revenue	<u>3</u>	3,365,382.25	9,240,451.19
36,200,000.00	Investment Income		11,828,430.00	22,670,200.00
-	Interest Earned		-	-
-	Refund and Re-imbusement	<u>4</u>	-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	18,409,293.96
-	Extraordinary Items		-	360,000.00
1,500,000.00	Prepayments/Arrears of Revenue		5,290,000.34	-
4,566,824,124.00	Total Receipts from Operating Activities (A)		3,403,095,456.99	2,532,346,767.54
	PAYMENTS:			
1,518,529,838.00	Salaries & Wages	<u>5</u>	1,583,885,994.73	1,392,591,148.35
50,000,000.00	Social Benefits	<u>6</u>	141,789,316.93	48,863,642.11
801,700,000.00	Overhead Cost	<u>7</u>	532,972,498.27	406,198,808.10
149,771,736.00	Grants & Contributions		128,470,484.62	129,063,688.30
-	Subsidies General		-	-
-	Domestic Interest/Discount	<u>8</u>	147,866,787.51	-
-	Transfer to other Fund		-	-
2,520,001,574.00	Total Outflow from Operating Activities (B)		2,534,985,082.06	1,976,717,286.86
	Net Cashflow From Operating Activities C = (A-B)		868,110,374.93	555,629,480.68
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
293,500,000.00	Fixed Assets Purchased		71,881,781.80	139,014,983.46
1,023,395,560.50	Construction / Provision		150,942,374.13	229,906,030.21
440,000,000.00	Rehabilitation / Repairs		51,362,614.26	18,357,898.25
153,000,000.00	Preservation of the Environment	<u>9</u>	14,049,406.20	3,382,148.00
-	Other Capital Project		-	-
90,000,000.00	Liabilities / Equities		-	6,845,985.63
1,999,895,560.50	Total Capital Expenditure = D		288,236,176.39	397,507,045.55
	Net Cash Flow from Investing Activities E = (C-D)		579,874,198.54	158,122,435.13
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		462,724,624.35	101,838,469.53
	Increase/decrease in other Liability		7,509,776.39	3,317,947.55
	Total Movement in other cash equivalent account = G		455,214,847.96	98,520,521.98
	Total Expenditure from Financing Activities = F		455,214,847.96	98,520,521.98
	Net Cash Flow from all Activities G = (E-F)		124,659,350.58	59,601,913.15
	Cash & Its Equivalent as at 1/1/2023 = H		71,939,268.56	12,337,355.41
	Cash & Its Equivalent as at 31/12/2023 = (G+H)		196,598,619.14	71,939,268.56

STATEMENT NO. 2

WUDIL LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	YEAR 2023	YEAR 2022
ASSETS			
Current Assets			
Cash			4,273.03
Main Account		195,316,710.14	46,615,448.48
Project Account			-
Revenue Account		1,281,830.12	25,319,246.87
Others		78.88	300.18
Total Recurrent Assets (A)	10	196,598,619.14	71,939,268.56
Non-Current Assets			
Total Investments (B)	11	4,778,779.24	4,778,779.24
Advances			
Retained Balance		726,722,821.06	388,657,547.29
Stabilization		587,255,473.45	587,255,473.45
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,313,978,294.51	975,913,020.74
<i>Balance of Liabilities Over Assets (D)</i>		-	-
Total Assets (D= A+B+C+D)		1,515,355,692.89	1,052,631,068.54
LIABILITIES			
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		54,702,104.18	46,900,319.27
Others 1		8,020,382.95	8,312,391.47
Others 2		-	-
Total Deposits (E)		62,722,487.13	55,212,710.74
<i>Balance of Assets Over Liabilities (F)</i>		1,452,633,205.76	997,418,357.80
Total Liabilities (G= D+E+F)		1,515,355,692.89	1,052,631,068.54

STATEMENT NO. 3

WUDIL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)	Description	Notes	Actual 2021	Final Budget	Supplement ary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
1,334,096,725.99	Local Govt Share of Statutory Allocation	1	1,125,047,749.60	2,948,459,640.00		2,948,459,640.00	1,823,411,890.40
926,964,910.91	Local Govt Share of VAT		1,244,060,358.51	979,076,923.00		979,076,923.00	(264,983,435.51)
193,891,594.59	Other Federally Allocated Revenue		723,316,334.36	454,447,561.00		454,447,561.00	(268,868,773.36)
25,909,090.90	10% State Allocation		45,454,545.46	90,000,000.00		90,000,000.00	44,545,454.54
-	Other Capital Receipts		243,153,961.43	-		-	(243,153,961.43)
804,500.00	Tax Revenue	2	1,578,695.04	2,500,000.00		2,500,000.00	921,304.96
9,240,451.19	Non Tax Revenue		3,365,382.25	44,640,000.00		44,640,000.00	41,274,617.75
22,670,200.00	Investment Income		11,828,430.00	36,200,000.00		36,200,000.00	24,371,570.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imburement		-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
18,409,293.96	Domestic Loans/Borrowings		-	-		-	0.00
360,000.00	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		5,290,000.34	1,500,000.00		1,500,000.00	(3,790,000.34)
2,532,346,767.54	Total Revenue (A)			3,403,095,456.99	4,566,824,124.00	-	4,566,824,124.00
	LESS EXPENDITURE:						
1,392,591,148.35	Salaries & Wages	3	1,583,885,994.73	1,518,529,838.00		1,518,529,838.00	(65,356,156.73)
48,863,642.11	Social Benefits	4	141,789,316.93	50,000,000.00		50,000,000.00	(91,789,316.93)
406,198,808.10	Overhead Cost	5	532,972,498.27	801,700,000.00		801,700,000.00	268,727,501.73
129,063,688.30	Grants & Contributions	6	128,470,484.62	149,771,736.00		149,771,736.00	21,301,251.38
-	Subsidies General		-	-		0	0.00
-	Domestic Interest/Discount		147,866,787.51	-		0	(147,866,787.51)
-	Transfer to other Fund		-	-		0	0.00
1,976,717,286.86	Total Expenditure (B)		2,534,985,082.06	2,520,001,574.00	-	2,520,001,574.00	(14,983,508.06)
555,629,480.68	Operating Balance: (A - B)		868,110,374.93	2,046,822,550.00	-	2,046,822,550.00	1,178,712,175.07
555,629,480.68	Transfer to Capital Development Fund		868,110,374.93				

STATEMENT NO. 4

WUDIL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year Actual 2022 (=N=)		NOTES	Actual 2023	Final Budget 2023	Original Budget	Supplementa ry Budget 2023	Performance on Budget (%)
12,337,355.41	Opening Balance 1/1/2023		71,939,268.56				-
	Add: Revenue						
555,629,480.68	Transfer from Capital Development Fund		868,110,374.93				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
567,966,836.09	Total Revenue		940,049,643.49	-	-	-	0%
	Less: Capital Expenditure						
139,014,983.46	Fixed Assets Purchased		71,881,781.80	293,500,000.00	293,500,000.00		24%
229,906,030.21	Construction / Provision		150,942,374.13	1,023,395,560.50	1,023,395,560.50		15%
18,357,898.25	Rehabilitation / Repairs	7	51,362,614.26	440,000,000.00	440,000,000.00		12%
3,382,148.00	Preservation of the Environment		14,049,406.20	153,000,000.00	153,000,000.00		9%
-	Other Capital Project		-	-	-		#DIV/0!
6,845,985.63	Liabilities / Equities		-	90,000,000.00	90,000,000.00		0%
397,507,045.55	Sub-total		288,236,176.39	1,999,895,560.50	1,999,895,560.50	-	14%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
397,507,045.55	Total Capital Expenditure for the year		288,236,176.39	1,999,895,560.50	1,999,895,560.50	-	14%
170,459,790.54	Closing Balance		651,813,467.10	(1,999,895,560.50)	(1,999,895,560.50)	0.00	(0.14)

SCHEDULE OF INVESTMENTS
WUDIL LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	1,787.40
2	URBAN DEVELOPMENT BANK	500,000.00
3	JAIZ BANK PLC	477,272.50
4	DALA BUILDING SOCIETY	2,221,977.27
5	LAFARGE WAPCO	1,117,363.30
6	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	4,778,779.24



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

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

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

In Case of Reply Quote Ref. No:
ALG/LGC/AA/2023

**OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT COUNCILS
ON THE FINANCIAL STATEMENTS OF WUDIL LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**


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

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing from the Local Government.

In my opinion, and subject to the disclosures, observations and comments in this Report based on the records made available to us by the Local Government for the year, the statements and schedules have met with the requirements of the provisions of the Kano State Local Government Law 2006 and present a true and fair view of the financial position of Wudil Local Government Council as at 31st December, 2023.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
KANO STATE

30th August, 2024
Safar, 1446 AH


Ahmad Tijjani Abdullahi *CMA*
AUDITOR GENERAL



KANO STATE

.....*Centre of Commerce*