

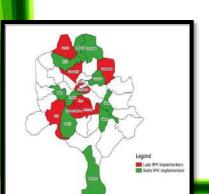
GOVERNMENT OF KANO STATE OF NIGERIA

AUDITED FINANCIAL STATEMENTS

OF THE

44 LOCAL GOVERNMENT COUNCILS

FOR THE YEAR 2024



OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

3RD FLOOR GIDAN MURTALA, P.M.B 3174, Kano

E-mail: lgauditkano@gmail.com



SUMMARY OF ALL DISBURSEMENTS MADE TO 44 LOCAL GOVERNMENT'S

FOR THE YEAR JANUARY TO DECEMBER, 2024

		STATUTORY	VALUE ADDED TAX	EXCESS	CBN	TOTAL	STATE (I.G.R)	
SN	LOCAL GOVT	ALLOCATION JANUARY - DECEMBER	JANUARY - DECEMBER	JANUARY - DECEMBER	JANUARY - DECEMBER	ALLOCATIONS	JANUARY - DECEMBER	TOTAL
						RECEIVED		
1	Ajingi	505,473,046.60	2,326,998,366.42	1,425,233,216.38	183,705,150.89	4,441,409,780.29	_	4,441,409,780.29
2	Albasu	517,737,240.50	2,400,437,762.11	1,460,195,891.37	183,705,150.89	4,562,076,044.87	-	4,562,076,044.87
3	Bagwai	472,074,361.06	2,275,229,461.77	1,334,797,230.65	183,705,150.89	4,265,806,204.37	-	4,265,806,204.37
4	Bebeji	512,135,417.82	2,394,504,284.46	1,445,116,045.08	183,705,150.89	4,535,460,898.25	-	4,535,460,898.25
5	Bichi	620,724,985.47	2,799,117,938.03	1,746,766,614.84	183,705,150.89	5,350,314,689.23	_	5,350,314,689.23
6	Bunkure	494,534,649.40	2,312,114,233.18	1,395,681,273.89	183,705,150.89	4,386,035,307.36	_	4,386,035,307.36
7	Dala	798,232,714.40	3,448,764,959.86	2,239,485,675.02	183,705,150.89	6,670,188,500.17	_	6,670,188,500.17
8	Danbatta	543,848,549.76	2,482,126,250.76	1,532,227,535.62	183,705,150.89	4,741,907,487.03	_	4,741,907,487.03
9	Dawakin Kudu	584,616,080.26	2,562,008,100.92	1,643,154,550.44	183,705,150.89	4,973,483,882.51	_	4,973,483,882.51
10	Dawakin Tofa	588,710,565.67	2,665,114,884.87	1,657,359,676.80	183,705,150.89	5,094,890,278.23	_	5,094,890,278.23
11	Doguwa	545,653,331.25	2,221,736,455.37	1,528,632,987.77	183,705,150.89	4,479,727,925.28	-	4,479,727,925.28
12	Fagge	534,567,789.53	2,440,215,906.33	1,506,210,345.46	183,705,150.89	4,664,699,192.21	-	4,664,699,192.21
13	Gabasawa	558,547,761.10	2,496,281,309.10	1,571,751,548.26	183,705,150.89	4,810,285,769.35	-	4,810,285,769.35
14	Garko	498,227,109.31	2,273,638,336.00	1,404,255,240.33	183,705,150.89	4,359,825,836.53	_	4,359,825,836.53
15	Garun Mallam	495,627,239.75	2,062,683,488.48	1,390,547,017.30	183,705,150.89	4,132,562,896.42		4,132,562,896.42
16	Gaya	535,659,479.98	2,450,248,710.86	1,509,435,179.18	183,705,150.89	4,679,048,520.91	-	4,679,048,520.91
17	Gezawa	611,685,992.88	2,821,907,260.98	1,723,477,013.30	183,705,150.89	5,340,775,418.05	_	5,340,775,418.05
18	Ghari	487,193,174.23	2,052,553,565.86	1,353,370,838.90	183,705,150.89	4,076,822,729.88	_	4,076,822,729.88
19	Gwale	735,412,740.48	3,188,691,555.47	2,064,140,385.41	183,705,150.89	6,171,949,832.25	_	6,171,949,832.25
20	Gwarzo	505,614,426.01	2,372,164,328.44	1,427,064,497.38	183,705,150.89	4,488,548,402.72	_	4,488,548,402.72
21	Kabo	487,193,174.23	2,307,948,617.43	1,375,644,352.53	183,705,150.89	4,354,491,295.08	_	4,354,491,295.08
22	Kano Municipal	709,845,488.98	3,126,163,583.40	1,994,570,241.34	183,705,150.89	6,014,284,464.61	_	6,014,284,464.61
23	Karaye	472,429,751.87	2,175,284,557.43	1,332,612,637.08	183,705,150.89	4,164,032,097.27	_	4,164,032,097.27
24	Kibiya	476,778,395.18	2,200,304,774.94	1,345,136,816.41	183,705,150.89	4,205,925,137.42	_	4,205,925,137.42
25	Kiru	615,101,496.44	2,753,551,724.56	1,730,000,183.09	183,705,150.89	5,282,358,554.98	_	5,282,358,554.98
26	Kumbotso	628,497,338.85	2,820,970,348.48	1,770,213,997.35	183,705,150.89	5,403,386,835.57	_	5,403,386,835.57
27	Kura	471,984,214.78	2,191,564,675.71	1,331,861,453.53	183,705,150.89	4,179,115,494.91	_	4,179,115,494.91
28	Madobi	472,411,465.52	2,154,982,539.16	1,331,818,111.56	183,705,150.89	4,142,917,267.13	_	4,142,917,267.13
29	Makoda	559,885,983.94	2,548,297,824.15	1,576,984,589.26	183,705,150.89	4,868,873,548.24	_	4,868,873,548.24
30	Minjibir	564,265,959.50	2,508,840,656.30	1,587,354,225.75	183,705,150.89	4,844,165,992.44	_	4,844,165,992.44
31	Nassarawa	975,600,890.20	4,264,466,819.08	2,737,185,117.61	183,705,150.89	8,160,957,977.78		8,160,957,977.78
32	Rano	488,656,944.42	2,195,407,221.50	1,376,298,390.22	183,705,150.89	4,244,067,707.03		4,244,067,707.03
33	Rimin - Gado	483,609,630.41	2,009,016,237.77	1,356,876,897.55	183,705,150.89	4,033,207,916.62		4,033,207,916.62
34	Rogo	578,892,975.98	2,572,797,492.65	1,628,291,271.33	183,705,150.89	4,963,686,890.85	-	4,963,686,890.85
35	Shanono	477,642,502.29	2,173,250,680.53	1,346,309,973.18	183,705,150.89	4,180,908,306.89	-	4,763,686,890.85
36	Sumaila	604,543,901.92	2,691,645,875.34	1,700,296,816.07	183,705,150.89	5,180,191,744.22	-	5,180,191,744.22
37	Takai	530,886,461.60	2,458,167,656.71	1,497,004,553.85	183,705,150.89	4,669,763,823.05		4,669,763,823.05
38	Tarauni	552,044,215.48	2,438,167,636.71	1,497,004,553.85	183,705,150.89			4,835,305,168.25
38	Tofa	434,598,752.71	1,976,661,818.69	1,225,572,174.33	183,705,150.89	4,835,305,168.25 3,820,537,896.62	-	
							-	3,820,537,896.62
40	Tsanyawa	479,160,558.75	2,251,536,819.54	1,352,867,545.36	183,705,150.89	4,267,270,074.54	-	4,267,270,074.54
41	Tudun Wada	590,821,985.92	2,591,139,000.06	1,660,587,501.26	183,705,150.89	5,026,253,638.13	-	5,026,253,638.13
42	Ungogo	690,772,338.39	3,223,531,248.83	1,946,616,997.61	183,705,150.89	6,044,625,735.72	-	6,044,625,735.72
43	Warawa	450,799,389.97	2,119,051,526.13	1,273,219,200.67	183,705,150.89	4,026,775,267.66	-	4,026,775,267.66
44	Wudil	530,077,329.69	2,377,675,951.41	1,492,260,098.56	183,705,150.89	4,583,718,530.55	-	4,583,718,530.55
_	TOTAL	24,472,777,802.48	110,282,360,524.31	68,884,475,995.52	8,083,026,639.16	211,722,640,961.47	-	211,722,640,961.47

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;

- 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
- 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

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 include the sum of =N= 183,705,150.89 that was shared by Central Bank of Nigeria (CBN) in the month of April, 2024 and October, 2024 as reflected in the State & Local Government Joint Account Bank Statements.

4 OTHER CAPITAL RECEIPTS

This represent Bailout received by some of the Local Government during the year.

4 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.

4 INVESTMENT INCOME

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

4 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.

4 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.

4 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.

4 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.





AJINGI LOCAL GOVERNMENT COUNCIL

KANO STATE OF NIGERIA

CABLE & TELEPHONE Local Govt. Secretariat, Ajingi

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P.M.B._____ Kano.

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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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

AJINGI LOCAL GOVT. COUNCIL

unu

KANO STATE

SIGNATURE:

TREASURER

AJINGI LOCAL GOVT. COUNCIL

KANO STATE



AJINGI LOCAL GOVERNMENT COUNCIL KANO STATE OF NIGERIA

CABLE & TELEPHONE Local Govt. Secretariat, Ajingi

In case of Reply Please Quote

P.M.B	
Kano.	

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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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

AJINGI LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

AJINGI LOCAL GOVT. COUNCIL

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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF AJINGI LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Ajingi Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Ajingi Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

AJINGI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

		ACTUAL	PREVIOUS
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
RECEIPTS		(=N=)	(=N=)
Local Govt Share of Statutory Allocation		437,874,849.34	1,072,827,079.58
Local Govt Share of VAT		2,321,176,714.02	1,217,893,160.72
Other Federally Allocated Revenue	<u>1</u>	1,422,292,452.32	692,436,973.95
10% State Allocation		-	45,454,545.46
Other Capital Receipts		-	243,153,961.43
Tax Revenue	2	268,000.00	101,000.00
Non Tax Revenue	3	55,339,029.37	935,610.00
Investment Income		2,672,000.00	818,740.00
Interest Earned		-	
Refund and Re-imbursement	4	-	
Aids & Grants		-	
Domestic Loans/Borrowings		-	
Extraordinary Items		-	
Prepayments/Arrears of Revenue		-	
Total Receipts from Operating Activities (A)		4,239,623,045.05	3,273,621,071.14
PAYMENTS:			
Salaries & Wages	5	1,551,600,906.45	1,184,796,320.95
Social Benefits	6	118,769,909.39	110,066,253.57
Overhead Cost	7	1,415,412,428.77	188,866,499.13
Grants & Contributions		285,330,516.10	80,057,888.82
Subsidies General		-	
Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
Transfer to other Fund		-	
Total Outflow from Operating Activities (B)		3,417,719,619.35	1,711,653,729.98
Net Cashflow From Operating Activities C = (A-B)		821,903,425.70	1,561,967,341.16
Net Casiniow From Operating Activities C - (A-b)		821,503,423.70	1,301,307,341.10
CASH OUTFLOW FROM INVESTING ACTIVITIES			
Fixed Assets Procured		346,695,491.16	76,119,057.29
Construction / Provision		2,688,186,803.00	123,480,616.30
Rehabilitation / Repairs		512,000,000.00	12,668,349.42
Preservation of the Environment	9	-	125,247,030.60
Other Capital Project		-	, ,
Liabilities / Equities		532,423,265.77	316,921,893.63
Total Capital Expenditure = D		4,079,305,559.93	654,436,947.24
Net Cash Flow from Investing Activities E = (C-D)		(3,257,402,134.23)	907,530,393.92
CASH OUTFLOW FROM FINANCING ACTIVITIES			
Capital Expenditure on Aids & Grant			
Repayment of Borrowings			
Total Expenditure from Financing Activities = F		-	-
MOVEMENT IN OTHER CASH FOLLOWER PAIR ACCOUNTS.			
MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets		(2 2/2 001 2/1 5/\	70/ 200 /77 20
Increase/decrease in other Cash Assets Increase/decrease in other Liability		(3,243,091,341.54)	784,398,477.30
micrease/decrease in other Lidbility		17,509,041.87	(5,471,636.60)
Total Movement in other cash equivelent account = G		(3,260,600,383.41)	789,870,113.90
Total Expenditure from Financing Activities = F		(3,260,600,383.41)	789,870,113.90
		(,,	,,
Net Cash Flow from all Activities G = (E-F)		3,198,249.18	117,660,280.02
	'		· ·
Cash & Its Equivalent as at 1/1/2024 = H		184,016,430.10	66,356,150.08
Cash & Its Equivalent as at 31/12/2024 = (G+H)		187,214,679.28	184,016,430.10

AJINGI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS .			
Current Assets			
Cash TAJ		-	
Main Account		95,542,163.29	183,673,503.81
Access Account		37,151,676.39	
Taj Bank		52,876,240.08	
Revenue Account		1,545,355.27	342,839.44
Others		99,244.25	86.85
Total Recurrent Assets (A)	10	187,214,679.28	184,016,430.10
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,163,373.44	3,163,373.44
_			
<u>Advances</u>	12		
Retained Balance		747,608,498.68	3,719,993,610.04
Stabilization		709,612.38	630,433,770.01
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		748,318,111.06	4,350,427,380.05
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		938,696,163.78	4,537,607,183.59
<u>LIABILITIES</u>	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		206,656,180.30	198,381,875.03
Others 1		9,234,736.60	
Others 2		-	_
Total Deposits (E)		215,890,916.90	198,381,875.03
Balance of Assets Over Liabilities (F)		722,805,246.88	4,339,225,308.56
Total Liabilities (G= D+E+F)		938,696,163.78	4,537,607,183.59

AJINGI LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	Actual 2024	Final Budget	Supplementa	Original	Variance on
				ry Budget	Budget	Final Budget
REVENUE:						
Local Govt Share of Statutory Allocation		437,874,849.34	3,514,528,252.68		3,514,528,252.68	3,076,653,403.34
Local Govt Share of VAT		2,321,176,714.02	849,153,286.64		849,153,286.64	-1,472,023,427.38
Other Federally Allocated Revenue	<u>1</u>	1,422,292,452.32	816,272,727.00		816,272,727.00	-606,019,725.32
10% State Allocation		-	75,395,560.00		75,395,560.00	75,395,560.00
Other Capital Receipts		-	-		-	0.00
Tax Revenue	2	268,000.00	1,000,000.00		1,000,000.00	732,000.00
Non Tax Revenue	3	55,339,029.37	64,767,815.55		64,767,815.55	9,428,786.18
Investment Income		2,672,000.00	5,750,000.00		5,750,000.00	3,078,000.00
Interest Earned		-	-		-	0.00
Refund and Re-imbursement	4	-	-		-	0.00
Aids & Grants		-	25,000,000.00		25,000,000.00	25,000,000.00
Domestic Loans/Borrowings		-	-		-	0.00
Extraordinary Items		-	3,500,000.00		3,500,000.00	3,500,000.00
Prepayments/Arrears of Revenue		-	-		-	0.00
Total Revenue (A)		4,239,623,045.05	5,355,367,641.87	-	5,355,367,641.87	1,115,744,596.82
LESS EXPENDITURE:						
Salaries & Wages	5	1,551,600,906.45	1,353,788,124.97		1,353,788,124.97	-197,812,781.48
Social Benefits	6	118,769,909.39	117,272,500.00		117,272,500.00	-1,497,409.39
Overhead Cost	7	1,415,412,428.77	843,350,000.00		843,350,000.00	-572,062,428.77
Grants & Contributions		285,330,516.10	140,478,615.81		140,478,615.81	-144,851,900.29
Subsidies General		-	-	0	0	0.00
Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
Transfer to other Fund		-	-	0	0	0.00
Total Expenditure (B)		3,417,719,619.35	2,454,889,240.78	-	2,454,889,240.78	(962,830,378.57)
Operating Balance: (A - B)		821,903,425.70	2,900,478,401.09	-	2,900,478,401.09	2,078,574,975.39
Transfer to Capítal Development Fund		821,903,425.70				

AJINGI LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)		
66,356,150.08	Opening Balance 1/1/2024		184,016,430.10				-		
	Add: Revenue						-		
1,561,967,341.16	Transfer from Capital Development Fund		821,903,425.70				0%		
0	Infrastructural Development Loan		0	-	0	0	0%		
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%		
	Small And Medium						0%		
0	Scale Enterprises Loan Aids & Grants		0	-	0	0	0%		
1,628,323,491.24	Total Revenue		1,005,919,855.80	-	_	-	0%		
			, , ,			1	-		
	Less: Capital Expenditure						-		
76,119,057.29	Fixed Assets Procured		346,695,491.16	353,400,000.00	353,400,000.00		98%		
123,480,616.30	Construction / Provision		2,688,186,803.00	1,605,968,088.09	1,605,968,088.09		167%		
12,668,349.42	Rehabilitation / Repairs	9	512,000,000.00	285,000,000.00	285,000,000.00		180%		
125,247,030.60	Preservation of the Environment		-	184,000,000.00	184,000,000.00		0%		
-	Other Capital Project		-	-	-		#DIV/0!		
316,921,893.63	Liabilities / Equities		532,423,265.77	210,569,125.33	210,569,125.33		253%		
654,436,947.24	Sub-total		4,079,305,559.93	2,638,937,213.42	2,638,937,213.42	-	155%		
	Capital Expenditure						-		
	from Aids & Grants		0	-	0	0	0%		
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%		
-	Sub-total		-	-	-	-	0%		
	Total Capital						-		
654,436,947.24	Expenditure for the year		4,079,305,559.93	2,638,937,213.42	2,638,937,213.42	-	155%		
							-		
973,886,544.00	Closing Balance		-3,073,385,704.13	-2,638,937,213.42	-2,638,937,213.42	0.00	-1.5		

SCHEDULE OF INVESTMENTS

AJINGI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS AJINGI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	3,719,993,610.04	4,666,982,743.74	7,639,367,855.10	747,608,498.68
2	Stabilization	630,433,770.01		629,724,157.63	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

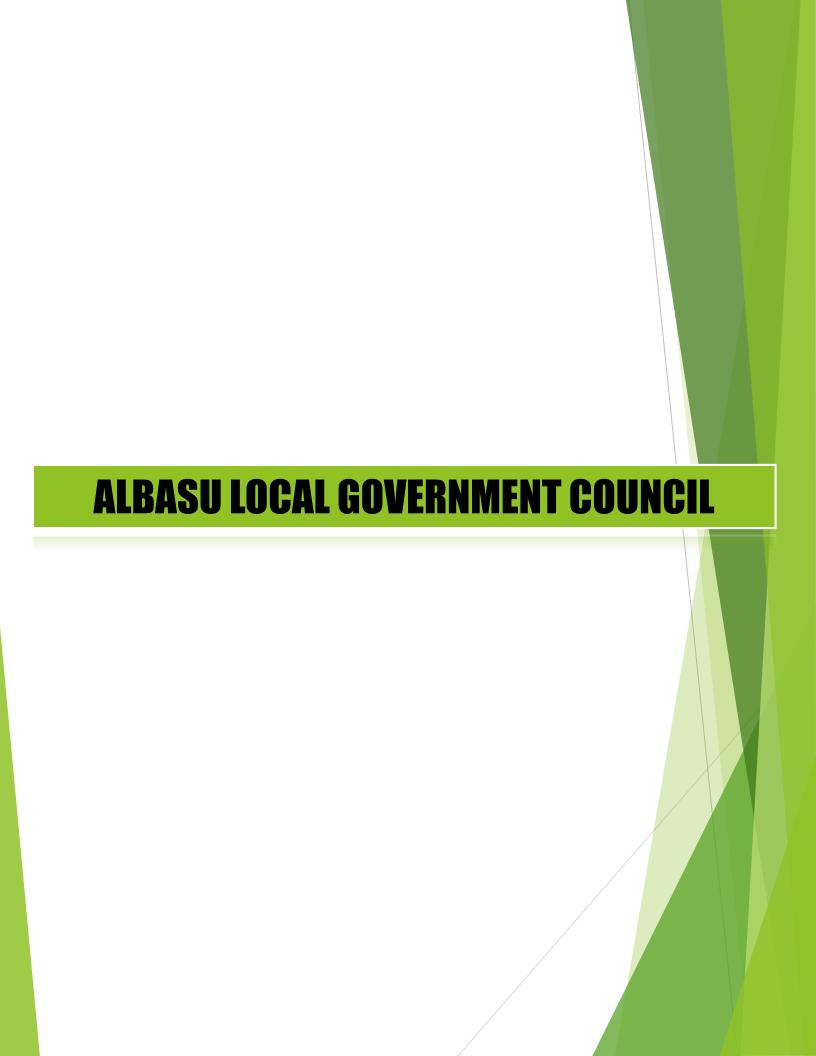
	Government					
	Deposits:					
1	LG STAFF PENSION	D/1	6,515,855.08	0.00	0.00	6,515,855.08
2	PAYE	D/21	3,110,225.95	34,085,127.38	34,085,127.38	3,110,225.95
	FAIL	טובו	-, -,	34,065,127.36	34,065,127.36	-, -,
4	GOVERNMENT TAX	D/4	17,185,028.48	2,999,801.35	0.00	20,184,829.83
5	VAT	D/5	31,352,343.18	4,655,907.01	0.00	36,008,250.19
	V/(1	D/5		4,000,007.01	0.00	
6	8% PENSION	D/7	121,747,307.91	44,602,938.73	44,602,938.73	121,747,307.91
7	FED.INL.REV.WHT	D/9	7,768,449.08	0.00	0.00	7,768,449.08
8	15% WHT	D/10	3,334,247.39	0.00	0.00	3,334,247.39
9	1% STAMP DUTY	D/15	6,483,486.41	618,596.91	0.00	7,102,083.32
40		D/46	833,874.40	0.00	0.00	833,874.40
10	L.G.H.LB{H.LOAN}	D/16	000,07-110	0.00	0.00	000,07-110
11	N.H.F. FED.M. BANK	D/17	50,760.86	0.00	0.00	50,760.86
12	DEVELOPMENT LEVY	D/21	296.29	0.00	0.00	296.29
14	LL V I	ובוע	-	0.00	0.00	
					7	206,656,180.30

	T .	1	I	- I		
	Other Deposits 1:					
13	NULGE	D/3	2,018.22	6,371,315.43	6,371,315.43	2,018.22
14	MHWUN	D/6	1,594,253.79	8,225,333.23	8,225,333.23	1,594,253.79
15	N.U.L.G.E M/C LOAN	D/11	1,691,433.13			1,691,433.13
16	N.U.L.G.E AJG RICE LOAN	D/12	30,456.77			30,456.77
17	BELLO M.GADANYA	D/18	8,400.00			8,400.00
18	SAFIYANU HUSSAIN KARFI	D/19	2,995.00			2,995.00
19	KABIRU ABDULLA KIRU L.G.	D/20	11,199.82			11,199.82
20	NASIRU BABA SOLAR	D/22	(632,170.81)			(632,170.81)
21	TAHIR INVESTMENT	D/23	379,866.73			379,866.73
22	ALH. MANSUR [RENT]	D/24	25,844.55			25,844.55
23	KASIMU GARBA [RENT]	D/25	75,000.00			75,000.00
24	A. ADAMU AJG [RENT]	D/26	7,018.58			7,018.58
25	AUWAL YAHAYA NASIR	D/27	24,954.62			24,954.62
26	A.MA'AZU AJG	D/28	12,074.00			12,074.00
27	S.K.Y TECH/COM.	D/29	74,478.78			74,478.78
28	SKY TECH AND CONS.	D/30	74,478.78			74,478.78
29	A.YAHAYA TORANKE	D/31	45,952.69			45,952.69
30	A.MU'AZU MAKAMA	D/32	1,595.94			1,595.94
31	A.MUSTAPHA DRIVER	D/33	680.60			680.60
32	HABIB SANI	D/34	103.86			103.86
33	A.ALI HARUNA GAK	D/35	1,906.74			1,906.74
34	A.YAHAYA NUHU	D/36	3,499.95			3,499.95
35	BELLO DAHIRU G.	D/37	1,166.65			1,166.65
36	ILIYASU MOHD D/KA	D/38	2,542.32			2,542.32
37	BASHIR MOHD ILIYASU	D/39	27,530.75			27,530.75
38	10% RETENTION	D/40	4,627.15			4,627.15
39	A.GARBA D/FULANI	D41	57,939.70			57,939.70
40	A.SURAJO KARA	D/42	18,818.50			18,818.50

	<u> </u>			
41	AMASAYE INV.	D/43	29,041.00	29,041.00
42	BABA MUSA	D/44	22,700.00	22,700.00
43	SALISU ADAMU R.O	D/45	1,207.50	1,207.50
44	ISA UBA	D/46	118.00	118.00
45	AHMED ALI YKS	D/47	103,000.00	103,000.00
46	DANLADI KETAWA	D/48	672,207.81	672,207.81
47	A.UMAR ILIYASU	D/49	120,176.21	120,176.21
48	KAMAL KALI GAYA	D/50	5,483.75	5,483.75
49	ABDULHAMID RIMI	D/51	8,000.00	8,000.00
50	SULAIMAN ALIYU	D/52	7,800.00	7,800.00
51	USMAN YAHAYA	D/53	59,375.10	59,375.10
52	ALH. BASHIR SANI	D/54	6,000.00	6,000.00
53	MOHD AHMED	D/55	57,151.20	57,151.20
54	DANLADI KETAWA	D/56	28,969.86	28,969.86
55	SUB SIG GUARANTY	D/57	163,013.15	163,013.15
56	AHAMED PANDA	D/58	5,500.00	5,500.00
57	SHARU ZUBAIR	D/59	12,062.60	12,062.60
58	SAFIYANU MOHD GAFASA	D/60	81,771.69	81,771.69
59	SULE GAMBO	D/61	31,137.10	31,137.10
60	MOHD INUWA	D/62	8,230.00	8,230.00
61	ALI UBA AJG	D/63	61,100.00	61,100.00
62	ISA MADUGU	D/64	28,200.00	28,200.00
63	IBRAHIM BARWA	D/65	5,500.00	5,500.00
64	BASHIR BABALLE	D/66	3,541.67	3,541.67
65	ABDULLAHI ADAMU	D/67	50,066.66	50,066.66
66	SAGIR SHEHU	D/68	40,000.00	40,000.00
67	MOHD AHAMED TOMAS	D/69	12,250.00	12,250.00
68	ADAMU YAKUBU	D/70	4,440.00	4,440.00
				/ -

	DAN'AZIMI TELA	D/71	4 600 00			
69		- 1	4,690.00			4,690.00
70	MU'AZU ABUBAKAR	D/72	3,970.00			3,970.00
71	ABDUSSALAM YANKAWU	D/73	155,200.00			155,200.00
72	KETAWA TECH. CONST.	D/74	57,180.69			57,180.69
73	ILIYASU CONST.	D/75	57,180.69			57,180.69
74	ILIYASU CONST. GEN.	D/76	57,180.69			57,180.69
75	SHA'AIBU ALIYU AND SONS	D/77	57,180.69			57,180.69
76	SHA'AIBU ALIYU AND SON	D/78	57,180.69			57,180.69
77	YADA GAMMO RESOURCES	D/201	510,377.11			510,377.11
78	AU FURNITURES	D/202	756,657.52			756,657.52
79	YADA GAMMO RESOURCES	D/204	457,381.83			457,381.83
80	YADA GAMMO RESOURCES	D/204	457,886.61			457,886.61
81	YADA GAMMO RESOURCES	D/204	457,382.25			457,382.25
82	YADA GAMMO RESOURCES	D/205	98,795.80			98,795.80
83	INTER STATE	D/206	481,681.92			481,681.92
84	PARTY CONTRIBUBUTION	D/	-	2,196,987.71	2,196,987.71	-
85	HEALTH CONTRIBUTION	D/	-	16,432,000.00	16,432,000.00	-
86	WARAWA	D/	-	82,000.00	82,000.00	-
87	NASSARAWA	D/	-	6,606,572.00	6,606,572.00	-
88	MOTOR CYCLE	D/	-	9,727,250.00	9,727,250.00	-
89	BALANCE PAYMENT	D/200	_	388,100.00		388,100.00
90	D/TOFA	D/	-	487,800.00	487,800.00	_
91	HEALTH CONTR.POLITI	D/	-	739,000.00	739,000.00	-

			1			
92	FAGGE DED	D/	-	1,777,800.00	1,777,800.00	-
93	CREDIT DIRECT	D/	-	8,065,599.03	8,065,599.03	-
94	LOAN BOOK DED	D/	-	552,190.89	552,190.89	-
95	PAYEE	D/	-	1,788,805.00	1,788,805.00	-
96			-			-
			8,846,636.60	63,440,753.29	63,052,653.29	9,234,736.60
			0,040,030.00	03,440,733.23	00,002,000.25	3,234,730.00
	Sub-total					
				-		-
	Sub-total		-	-	-	-
93						
	TOTAL		8,846,636.60	63,440,753.29	63,052,653.29	215,890,916.90



ALBASU LOCAL GOVERNMENT

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In Case Of Reply	Please	Quote	Reference
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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 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

ALBASU LOCAL GOVT. COUNCIL

KANO STATE

TREASURER

ALBASU LOCAL GOVT. COUNCIL

ALBASU LOCAL GOVERNMENT

In Case Of Reply Please Quote Reference

The state of the s	N. SOFTWAR	
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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

ALBASU LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

ad another

TREASURER

ALBASU LOCAL GOVT. COUNCIL

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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF ALBASU LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Albasu Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Albasu Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

ALBASU LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANIMITAL DIDOCET			ACTUAL	DDEMICHE
ANNUAL BUDGET YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	PREVIOUS YEAR 2023
	(=N=) RECEIPTS		(=N=)	
2,953,492,651.00	Local Govt Share of Statutory Allocation		517,737,240.50	(=N=) 1,098,856,873.68
1,863,672,303.76	Local Govt Share of Statutory Allocation Local Govt Share of VAT		2,400,437,762.11	1,255,813,341.66
654,871,812.31	Other Federally Allocated Revenue	<u>1</u>	1,643,901,042.26	709,773,682.37
100,000,000.00	10% State Allocation	-	1,043,301,042.20	45,454,545.44
123,149,470.16	Other Capital Receipts			243,153,961.43
4,000,000.00	Tax Revenue	2	350,000.00	1,337,195.04
18,000,000.00	Non Tax Revenue	3	58,010,003.49	2,160,440.00
3,600,000.00	Investment Income		561,100.00	374,100.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
35,000,000.00	Aids & Grants		-	17,000.00
-	Domestic Loans/Borrowings		-	-
500,000.00	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
5,756,286,237.23	Total Receipts from Operating Activities (A)		4,620,997,148.36	3,356,941,139.62
	PAYMENTS:			
2,135,055,935.00	Salaries & Wages	5	1,836,898,231.36	1,393,856,790.99
168,190,197.00	Social Benefits	6	212,250,367.05	190,054,518.85
812,052,775.00	Overhead Cost	7	498,333,598.19	309,958,200.74
107,611,101.00	Grants & Contributions		214,137,077.28	83,281,732.35
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund		-	-
3,222,910,008.00	Total Outflow from Operating Activities (B)		2,808,225,132.52	2,125,018,010.44
	1		4 042 772 045 04	
	Net Cashflow From Operating Activities C = (A-B)		1,812,772,015.84	1,231,923,129.18
			1,812,772,015.84	1,231,923,129.18
490,500,000,00	CASH OUTFLOW FROM INVESTING ACTIVITIES			
490,500,000.00 1.757.018.291.58	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured		1,606,362,783.40	128,722,842.57
1,757,018,291.58	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision		1,606,362,783.40 2,880,560,413.45	128,722,842.57 88,888,585.02
1,757,018,291.58 413,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01	128,722,842.57 88,888,585.02 23,980,463.74
1,757,018,291.58	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	1,606,362,783.40 2,880,560,413.45	128,722,842.57 88,888,585.02
1,757,018,291.58 413,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01	128,722,842.57 88,888,585.02 23,980,463.74
1,757,018,291.58 413,000,000.00 125,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39 (2,968,949,509.55)	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04 879,368,193.14
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39 (2,968,949,509.55)	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39 (2,968,949,509.55) - (2,897,889,757.06) 33,390,443.38	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04 879,368,193.14
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39 (2,968,949,509.55) - (2,897,889,757.06) 33,390,443.38 (2,864,499,313.68)	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04 879,368,193.14 - 751,288,738.77
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39 (2,968,949,509.55) - (2,897,889,757.06) 33,390,443.38	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04 879,368,193.14
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability Total Expenditure from Financing Activities = F	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39 (2,968,949,509.55) - (2,897,889,757.06) 33,390,443.38 (2,864,499,313.68) (2,864,499,313.68)	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04 879,368,193.14 - 751,288,738.77 751,288,738.77 751,288,738.77
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39 (2,968,949,509.55) - (2,897,889,757.06) 33,390,443.38 (2,864,499,313.68)	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04 879,368,193.14 - 751,288,738.77
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability Total Expenditure from Financing Activities = F	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39 (2,968,949,509.55) - (2,897,889,757.06) 33,390,443.38 (2,864,499,313.68) (2,864,499,313.68)	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04 879,368,193.14 - 751,288,738.77 751,288,738.77 751,288,738.77 128,079,454.37
1,757,018,291.58 413,000,000.00 125,000,000.00 - 185,965,835.42	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability Total Expenditure from Financing Activities = F	9	1,606,362,783.40 2,880,560,413.45 134,082,826.01 87,776,447.61 - 72,939,054.92 4,781,721,525.39 (2,968,949,509.55) - (2,897,889,757.06) 33,390,443.38 (2,864,499,313.68) (2,864,499,313.68)	128,722,842.57 88,888,585.02 23,980,463.74 10,000,000.00 - 100,963,044.71 352,554,936.04 879,368,193.14 - 751,288,738.77 751,288,738.77 751,288,738.77

ALBASU LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	
Main Account		51,692.23	198,027,920.37
Revenue Account		14,180.53	12,691.28
Access Bank		41,232,001.37	
Others (GT ACCT)		107,970.15	
Taj Bank (Fertilizer)		52,184,571.50	
Total Recurrent Assets (A)	10	93,590,415.78	198,040,611.65
iotal neculterit Assets (A)	10	33,330,413.76	130,040,011.03
Non-Current Assets			
Total Investments (B)	11	3,663,526.80	3,663,526.80
		3,000,020.00	3,000,020.00
Advances	12		
Retained Balance		183,705,150.89	3,085,968,047.13
Netained Balance		103,703,130.03	3,003,300,047.13
Stabilization		709,612.38	613,095,228.53
Impersonal (Others)		-	, ,
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	3,699,063,275.66
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		281,668,705.85	3,900,767,414.11
LIABILITIES Chart Towns Loans	13		
Short Term Loans			
Bank Overdraft Others			
Total Liabilities (D)			
iotal Liabilities (D)		-	
<u>DEPOSITS</u>			
Government		66,918,049.33	42,668,180.48
Others 1		86,783,457.08	77,642,882.55
Others 2		-	-
Total Deposits (E)		153,701,506.41	120,311,063.03
Balance of Assets Over Liabilities (F)		127,967,199.44	3,780,456,351.08
Total Liabilities (G= D+E+F)		281,668,705.85	3,900,767,414.11

ALBASU LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplementary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of						
1,098,856,873.68	Statutory Allocation		517,737,240.50	2,953,492,651.00	0.00	2,953,492,651.00	2,435,755,410.50
1,255,813,341.66	Local Govt Share of VAT		2,400,437,762.11	1,863,672,303.76	0.00	1,863,672,303.76	-536,765,458.35
709,773,682.37	Other Federally Allocated Revenue	1	1,643,901,042.26	654,871,812.31	0.00	654,871,812.31	-989,029,229.95
45,454,545.44	10% State Allocation		0.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00
243,153,961.43	Other Capital Receipts		0.00	123,149,470.16	0.00	123,149,470.16	123,149,470.16
1,337,195.04	Tax Revenue	2	350,000.00	4,000,000.00	0.00	4,000,000.00	3,650,000.00
2,160,440.00	Non Tax Revenue	3	58,010,003.49	18,000,000.00	0.00	18,000,000.00	-40,010,003.49
374,100.00	Investment Income		561,100.00	3,600,000.00	0.00	3,600,000.00	3,038,900.00
0.00	Interest Earned		0.00	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
17,000.00	Aids & Grants		0.00	35,000,000.00	0.00	35,000,000.00	35,000,000.00
0.00	Domestic Loans/Borrowings		0.00	0.00	0.00	0.00	0.00
0.00	Extraordinary Items		0.00	500,000.00	0.00	500,000.00	500,000.00
0.00	Prepayments/Arrears of Revenue		0.00	0.00	0.00	0.00	0.00
3,356,941,139.62	Total Revenue (A)		4,620,997,148.36	5,756,286,237.23	0.00	5,756,286,237.23	1,135,289,088.87
	LECC EVENDITUE						
	LESS EXPENDITURE:						
1,393,856,790.99	Salaries & Wages	5	1,836,898,231.36	2,135,055,935.00	0.00	2,135,055,935.00	298,157,703.64
190,054,518.85	Social Benefits	6	212,250,367.05	168,190,197.00	0.00	168,190,197.00	-44,060,170.05
309,958,200.74	Overhead Cost	7	498,333,598.19	812,052,775.00	0.00	812,052,775.00	313,719,176.81
83,281,732.35	Grants & Contributions		214,137,077.28	107,611,101.00	0.00	107,611,101.00	-106,525,976.28
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	0.00	0.00	0.00	-46,605,858.64
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
2,125,018,010.44	Total Expenditure (B)		2,808,225,132.52	3,222,910,008.00	0.00	3,222,910,008.00	414,684,875.48
4 004 005 155 15			4 040		2.25		
1,231,923,129.18	Operating Balance: (A - B)		1,812,772,015.84	2,533,376,229.23	0.00	2,533,376,229.23	720,604,213.39
1 221 022 120 10	Transfer to Capital		1 012 772 045 04				
1,231,923,129.18	Development Fund		1,812,772,015.84				

STATEMENT NO. 4 ALBASU LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplement ary Budget 2024	Performance on Budget (%)
69,961,157.28	Opening Balance 1/1/2024		198,040,611.65				-
	Add: Revenue						-
1,231,923,129.18	Transfer from Capital Development Fund Infrastructural		1,812,772,015.84				0%
0	Development Loan		0.00	0.00	0.00	0.	00
0	Commercial Agriculture Credit Scheme		0.00	0.00	0.00	0.	00
0	Small And Medium Scale Enterprises Loan		0.00	0.00	0.00	0.	00
0	Aids & Grants		0.00	0.00	0.00	0.	00
1,301,884,286.46	Total Revenue		2,010,812,627.49	0.00	0.00	0.00	0%
1,301,004,200.40	Total Nevellue		2,010,012,027.43	0.00	0.00	0.00	, , , ,
	Less: Capital Expenditure						
							327%
128,722,842.57	Fixed Assets Procured		1,606,362,783.40	490,500,000.00	490,500,000.00	0.00	
88,888,585.02	Construction / Provision		2,880,560,413.45	1,757,018,291.58	1,757,018,291.58	0.00	164%
23,980,463.74	Rehabilitation / Repairs	9	134,082,826.01	413,000,000.00	413,000,000.00	0.00	32%
10,000,000.00	Preservation of the Environment		87,776,447.61	125,000,000.00	125,000,000.00	0.00	70%
0.00	Other Capital Project		0.00	0.00	0.00	0.00	#DIV/0!
100,963,044.71	Liabilities / Equities		72,939,054.92	185,965,835.42	185,965,835.42	0.00	39%
352,554,936.04	Sub-total		4,781,721,525.39	2,971,484,127.00	2,971,484,127.00	0.00	161%
332,333,,333,33	000 1010		1,1 0 1,1 = 1,0 = 0.00	_,,_,	_,	3.33	-
	Capital Expenditure from Aids & Grants		0.00	0.00	0.00		0.00
0.00	Repayment of Borrowings/Sure-P		0.00	0.00	0.00		0.00
0.00	Sub-total		0.00	0.00	0.00		0.00
				I		Г	
352,554,936.04	Total Capital Expenditure for the year		4,781,721,525.39	2,971,484,127.00	2,971,484,127.00	0.00	161%
949,329,350.42	Closing Balance		-2,770,908,897.90	-2,971,484,127.00	-2,971,484,127.00	0.00	-1.61

SCHEDULE OF INVESTMENTS ALBASU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2024 (NOTES 11)

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

SCHEDULE OF ADVANCES & DEPOSITS ALBASU LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	3,085,968,047.13	4,573,039,627.27	7,475,302,523.51	183,705,150.89
2	Stabilization	613,095,228.53		612,385,616.15	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYEE	D/1	4,915,960.89	32,114,810.81	32,114,810.81	4,915,960.89
2	5% WHT (FIR)	D/2	8,478,883.45			8,478,883.45
4	7.5% VAT	D/3	8,548,962.00	13,894,272.17		22,443,234.17
5	8% PENSION	D/7	8,653,721.51	42,564,668.72	42,564,668.72	8,653,721.51
6	5% WHT (BIR)	D/8	7,979,412.76	8,629,663.96		16,609,076.72
7	1% STAMP DUTY	D/11	4,091,239.87	1,725,932.72		5,817,172.59
	Sub-tota	ıl	42,668,180.48	98,929,348.38	74,679,479.53	66,918,049.33
	Other Deposits 1:					
13	NULGE	D/4	1,983,402.45	5,767,777.65	5,767,777.65	1,983,402.45
14	MHWU	D/5	18,324,281.68	8,241,194.72	8,241,194.72	18,324,281.68
15	10% RETENTION	D/6	25,366,868.50	0,2 11,13 1172	0,2 11,13 11,12	25,366,868.50
16	GARUN MALAM	D/9	445,592.39			445,592.39
17	SUMAILA	D/10	2,006.34			2,006.34
18	BALANCE PAYMENT	D/12	19,370,362.36	9,140,574.53		28,510,936.89
19	MUHD DIREBA	D/13	2,628,645.50	3,140,374.33		2,628,645.50
20	IBRAHIM KHALIL	D/14	19,466.84			
21	BELLO BABA	D/15	51,750.00			19,466.84 51,750.00
22	NULGE RICE	D/16	549,789.55			549,789.55
23	MHWU RICE	D/17	264,150.00			264,150.00
24	STEARING COMM, ALB	D/18	2,419,345.86			2,419,345.86

25	MHWU LOAN	D/19	59,237.30			59,237.30
26	NULGE LOAN	D/20	2,505,983.78			2,505,983.78
27	ALBASU T. COUP SOCIETY	D/21	3,652,000.00			3,652,000.00
28	NASSARAWA	D/22		8,251,140.00	8,251,140.00	-
29	FAGGE	D/23		2,649,900.00	2,649,900.00	-
30	KUNCHI	D/24		1,760,800.00	1,760,800.00	-
31	MOTOCYCLE LOAN	D/25		16,242,450.00	16,242,450.00	-
32	HEALTH CONTRIBUTION	D/26		15,866,200.00	15,866,200.00	-
33	LOAN BOOK	D/27		906,333.43	906,333.43	_
34	DIRECT CREDITT	D/28		7,056,313.04	7,056,313.04	_
35	HEALTH CONTRIBUTION (POL)	D/		769,000.00	769,000.00	
36	PARTY CONTRIBUTION (POL)	D/		2,269,595.36	2,269,595.36	
96	OVER PAYMENT			178,135.00	178,135.00	
30			77,642,882.55	79,099,413.73	69,958,839.20	86,783,457.08
			77,042,002.33	79,099,413.73	09,938,839.20	80,783,437.08
				-		-
	Sub-total		_	-		-
93						
	TOTAL		120,311,063.03	178,028,762.11	144,638,318.73	153,701,506.41





BAGWAI LOCAL GOVERNMENT Kano State

P.M.B. 3021 Kano State

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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 complianceincludes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

BAGWAI LOCAL GOVT. COUNCIL

KANO STATE

UNITY PAITH PEACE & PROTREASURER

BAGWAI LOCAL GOVT, COUNCIL

KANO STATE



BAGWAI LOCAL GOVERNMENT Kano State

P.M.B. 3021 Kano State

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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 complianceincludes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

UNITY, FAITH, PEACE & PR

Best Regard,

SIGNATURE:

BAGWAI LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

BAGWAI LOCAL GOVT, COUNCIL

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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF BAGWAI LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Bagwai Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Bagwai Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

BAGWAI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,818,931,784.00	Local Govt Share of Statutory Allocation		472,074,361.06	1,001,940,976.94
1,473,982,109.00	Local Govt Share of VAT	7 1	2,275,229,461.77	1,191,162,463.75
1,250,504,912.00	Other Federally Allocated Revenue	<u>1</u>	1,518,502,381.54	651,207,373.21
60,000,000.00	10% State Allocation	_		45,454,545.46
-	Other Capital Receipts	<u></u>		243,153,961.43
1,800,000.00	Tax Revenue	2	350,000.00	1,311,195.01
131,614,000.00	Non Tax Revenue	3	79,283,710.35	635,712.49
11,465,500.00	Investment Income		1,661,000.00	197,800.00
-	Interest Earned	_ [-	-
-	Refund and Re-imbursement	4	-	-
43,700,000.00	Aids & Grants	-	-	-
-	Domestic Loans/Borrowings	4	-	-
1,000,000.00	Extraordinary Items	4	-	-
-	Prepayments/Arrears of Revenue		- 4 247 400 044 70	- 2.425.004.000.00
6,792,998,305.00	Total Receipts from Operating Activities (A)		4,347,100,914.72	3,135,064,028.29
	PAYMENTS:	\neg		
2,019,899,085.00	Salaries & Wages	5	1,563,860,442.66	1,165,478,066.47
165,400,000.00	Social Benefits	6	248,784,164.28	176,700,118.23
1,113,031,844.00	Overhead Cost	7	1,363,435,747.48	428,514,319.27
165,800,000.00	Grants & Contributions		269,448,757.99	116,817,255.92
-	Subsidies General	7	-	-
	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
	Transfer to other Fund			
3,464,130,929.00	Total Outflow from Operating Activities (B)		3,492,134,971.05	2,035,376,527.40
	Net Cashflow From Operating Activities C = (A-B)		854,965,943.67	1,099,687,500.89
			854,965,943.67	1,099,687,500.89
606 904 000 00	CASH OUTFLOW FROM INVESTING ACTIVITIES		, ,	
606,904,000.00 1,918,088,872.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured		290,430,763.82	109,432,197.29
1,918,088,872.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision		290,430,763.82 2,207,468,134.82	109,432,197.29 71,650,620.66
1,918,088,872.00 427,663,590.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured	9	290,430,763.82	109,432,197.29
1,918,088,872.00 427,663,590.00 117,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	290,430,763.82 2,207,468,134.82	109,432,197.29 71,650,620.66
1,918,088,872.00 427,663,590.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs	9	290,430,763.82 2,207,468,134.82	109,432,197.29 71,650,620.66
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	290,430,763.82 2,207,468,134.82 128,255,833.24	109,432,197.29 71,650,620.66 23,074,318.17
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - - 202,212,272.63	109,432,197.29 71,650,620.66 23,074,318.17 - - 120,850,060.89
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - - 202,212,272.63	109,432,197.29 71,650,620.66 23,074,318.17 - - 120,850,060.89
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - - 202,212,272.63 2,828,367,004.51	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - - 202,212,272.63 2,828,367,004.51	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - - 202,212,272.63 2,828,367,004.51	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01 774,680,303.88
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - - 202,212,272.63 2,828,367,004.51	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - - 202,212,272.63 2,828,367,004.51	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01 774,680,303.88
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - - 202,212,272.63 2,828,367,004.51 (1,973,401,060.84)	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01 774,680,303.88
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - 202,212,272.63 2,828,367,004.51 (1,973,401,060.84)	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01 774,680,303.88
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - - 202,212,272.63 2,828,367,004.51 (1,973,401,060.84)	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01 774,680,303.88
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - 202,212,272.63 2,828,367,004.51 (1,973,401,060.84) (2,023,989,449.02) (29,496,780.26)	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01 774,680,303.88
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - 202,212,272.63 2,828,367,004.51 (1,973,401,060.84) (2,023,989,449.02) (29,496,780.26) (1,994,492,668.76)	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01 774,680,303.88 662,605,430.48 2,286,262.45 660,319,168.03
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - 202,212,272.63 2,828,367,004.51 (1,973,401,060.84) (2,023,989,449.02) (29,496,780.26)	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01 774,680,303.88
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - 202,212,272.63 2,828,367,004.51 (1,973,401,060.84) (2,023,989,449.02) (29,496,780.26) (1,994,492,668.76) (1,994,492,668.76)	109,432,197.29 71,650,620.66 23,074,318.17 120,850,060.89 325,007,197.01 774,680,303.88 662,605,430.48 2,286,262.45 660,319,168.03 660,319,168.03
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - 202,212,272.63 2,828,367,004.51 (1,973,401,060.84) (2,023,989,449.02) (29,496,780.26) (1,994,492,668.76)	109,432,197.29 71,650,620.66 23,074,318.17 - 120,850,060.89 325,007,197.01 774,680,303.88 662,605,430.48 2,286,262.45 660,319,168.03
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - 202,212,272.63 2,828,367,004.51 (1,973,401,060.84) (2,023,989,449.02) (29,496,780.26) (1,994,492,668.76) (1,994,492,668.76)	109,432,197.29 71,650,620.66 23,074,318.17 120,850,060.89 325,007,197.01 774,680,303.88 662,605,430.48 2,286,262.45 660,319,168.03 660,319,168.03
1,918,088,872.00 427,663,590.00 117,000,000.00 4,500,000.00 235,033,111.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	290,430,763.82 2,207,468,134.82 128,255,833.24 - 202,212,272.63 2,828,367,004.51 (1,973,401,060.84) (2,023,989,449.02) (29,496,780.26) (1,994,492,668.76) (1,994,492,668.76)	109,432,197.29 71,650,620.66 23,074,318.17

BAGWAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	-
Main Account		105,979,604.81	178,618,972.48
Access	0	38,494,471.88	-
Revenue Account		481,951.52	12,244.50
TAJ Account fertilizer		54,668,010.00	-
G.T BANK		100,117.02	1,330.33
Total Recurrent Assets (A)	10	199,724,155.23	178,632,547.31
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
	43		
Advances Detained Belones	12	402 705 450 00	4 642 025 204 20
Retained Balance		183,705,150.89	1,642,025,291.30
Stabilization (Others)		709,612.38	566,378,920.99
Impersonal (Others)		-	-
Personal Tatal Nan Gurrant Accets (C)		104 414 762 27	2 200 404 212 20
Total Non-Current Assets (C)		184,414,763.27	2,208,404,212.29
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		387,800,750.24	2,390,698,591.34
LIABILITIES	13		
Short Term Loans	13		
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEDOCITE			
<u>DEPOSITS</u>		70 101 000 02	107 670 740 20
Government Others 1		78,181,969.03	107,678,749.29
Others 1		47,216,788.75	47,216,788.75
Others 2		-	-
Total Deposits (E)		125,398,757.78	154,895,538.04
Balance of Assets Over Liabilities (F)		262,401,992.46	2,235,803,053.30
Total Liabilities (G= D+E+F)		387,800,750.24	2,390,698,591.34

STATEMENT NO. 3 BAGWAI LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplementary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1 001 040 076 04	Local Govt Share of Statutory		472.074.264.06	2 040 024 704 00		2 040 024 704 00	2 246 057 422 04
1,001,940,976.94	Allocation		472,074,361.06	3,818,931,784.00		3,818,931,784.00	3,346,857,422.94
1,191,162,463.75	Local Govt Share of VAT		2,275,229,461.77	1,473,982,109.00		1,473,982,109.00	-801,247,352.77
651,207,373.21	Other Federally Allocated Revenue	<u>1</u>	1,518,502,381.54	1,250,504,912.00		1,250,504,912.00	-267,997,469.54
45,454,545.46	10% State Allocation		-	60,000,000.00		60,000,000.00	60,000,000.00
243,153,961.43	Other Capital Receipts		-	-			0.00
1,311,195.01	Tax Revenue	2	350,000.00	1,800,000.00		1,800,000.00	1,450,000.00
635,712.49	Non Tax Revenue	3	79,283,710.35	131,614,000.00		131,614,000.00	52,330,289.65
197,800.00	Investment Income		1,661,000.00	11,465,500.00		11,465,500.00	9,804,500.00
-	Interest Earned		-	-		-	0.00
	Refund and Re-imbursement	4	-	-			0.00
-	Aids & Grants		-	43,700,000.00		43,700,000.00	43,700,000.00
-	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
3,135,064,028.29	Total Revenue (A)		4,347,100,914.72	6,792,998,305.00	-	6,792,998,305.00	2,445,897,390.28
	LESS EXPENDITURE:						
1,165,478,066.47	Salaries & Wages	5	1,563,860,442.66	2,019,899,085.00		2,019,899,085.00	456,038,642.34
176,700,118.23	Social Benefits	6	248,784,164.28	165,400,000.00		165,400,000.00	-83,384,164.28
428,514,319.27	Overhead Cost	7	1,363,435,747.48	1,113,031,844.00		1,113,031,844.00	-250,403,903.48
116,817,255.92	Grants & Contributions		269,448,757.99	165,800,000.00		165,800,000.00	-103,648,757.99
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
2,035,376,527.40	Total Expenditure (B)		3,492,134,971.05	3,464,130,929.00	-	3,464,130,929.00	(28,004,042.05)
1,099,687,500.89	Operating Balance: (A - B)		854,965,943.67	3,328,867,376.00	-	3,328,867,376.00	2,473,901,432.33
1,099,687,500.89	Transfer to Capítal Development Fund		854,965,943.67				

BAGWAI LOCAL GOVERNMENT COUNCIL

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

Previous Year		NOTES	Actual 2024	Final Budget 2024	Original Budget	Sunnlamanta	Performance
Actual 2023		NOTES	Actual 2024	Finai Budget 2024	Original Budget		on Budget (%)
(=N=)							
							-
64,271,411.46	Opening Balance 1/1/2024		178,632,547.31				_
	Add: Revenue						
	Transfer from Capital						0%
1,099,687,500.89	Development Fund		854,965,943.67				
0	Infrastructural Development Loan		0	-	0	0	0%
	Commercial Agriculture Credit						0%
0	Scheme		0	-	0	0	
	Small And Medium Scale						0%
0	Enterprises Loan		0	-	0	0	
0	Aids & Grants		0	-	0	0	0%
1,163,958,912.35	Total Revenue		1,033,598,490.98	ı	-	_	0%
							-
	Less: Capital Expenditure						-
							48%
109,432,197.29	Fixed Assets Procured		290,430,763.82	606,904,000.00	606,904,000.00		
71,650,620.66	Construction / Provision	-	2,207,468,134.82	1,918,088,872.00	1,918,088,872.00		115%
23,074,318.17	Rehabilitation / Repairs	9	128,255,833.24	427,663,590.00	427,663,590.00		30%
	Preservation of the						0%
-	Environment		- _	117,000,000.00	117,000,000.00		20/
-	Other Capital Project		-	4,500,000.00	4,500,000.00		0%
120,850,060.89	Liabilities / Equities		202,212,272.63	235,033,111.00	235,033,111.00		86%
							85%
325,007,197.01	Sub-total		2,828,367,004.51	3,309,189,573.00	3,309,189,573.00	-	-
	Capital Expenditure from Aids						001
	& Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total						0%
-	Jun-tutal			-	<u>-</u>		_
	Total Capital Expenditure for						050/
325,007,197.01	the year		2,828,367,004.51	3,309,189,573.00	3,309,189,573.00	-	85%
							-
838,951,715.34	Closing Balance		-1,794,768,513.53	-3,309,189,573.00	-3,309,189,573.00	0.00	-0.85
			, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,		

SCHEDULE OF INVESTMENTS BAGWAI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024 (NOTES 11)

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

SCHEDULE OF ADVANCES & DEPOSITS BAGWAI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		1,642,025,291.30	4,501,166,430.15	5,959,486,570.56	183,705,150.89
2	Stabilization		566,378,920.99		565,669,308.61	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
	5% TAX STATE	D/1	5,143,423.94			5,143,423.94
2	PAYEE	D/2	11,294,806.54	29,904,817.56	29,904,817.56	11,294,806.54
4	5% WHT FIRS	D/3	31,602,390.58	28,950,727.27	41,259,595.58	19,293,522.27
5	7.5% VAT	D/35	35,569,400.99	-	11,960,066.87	23,609,334.12
6	1% STAMP DUTY	D/73	7,631,210.84	1,153,145.45	6,380,990.53	2,403,365.76
7	15% HOUSE RENT	D/10	398,941.53	-	-	398,941.53
8	8% PENSION	D/70	15,909,059.87	38,002,510.56	38,002,510.56	15,909,059.87
9	5% FEE	D/5	129,515.00	-	-	129,515.00
10	HEALTH CONTRIBUTION	D/74	-	13,944,400.00	13,944,400.00	-
	Sub-total		107,678,749.29	111,955,600.84	141,452,381.10	78,181,969.03

Other Denosits 1:				
NULGE	2,966,827.13	4,937,430.33	4,937,430.33	2,966,827.13
MHWU	3,706,520.89	7,644,024.64	7,644,024.64	3,706,520.89
1% RETENTION	66,846.22	-	-	66,846.22
BALANCE PAYMENT	17,456,210.82	953,000.00	953,000.00	17,456,210.82
PARTY CONT.				-
SUNDRY PERSONS	23,020,383.69	-	-	23,020,383.69
OVER PAYMENT	_	-	-	-
UNGOGO	-	-	-	-
FAGGE	-	1,809,600.00	1,809,600.00	-
NASARAWA	_	300,600.00	300,600.00	-
TARAUNI	-	-	-	-
MOTORCYCLE	-	8,255,550.00	8,255,550.00	-
HEALTH CONTR.	-	773,000.00	773,000.00	-
COURT ORDER	-	-	-	-
KUNCHI	-	230,500.00	230,500.00	-
GWARZO	-	-	-	-
MIJIBIR	-	-	-	-
HEALTH CONTR. POLITIAN	-	-	-	-
D/TOFA	-	55,000.00	55,000.00	-
DIRECT CHARGES	-	8,476,330.81	8,476,330.81	-
LOAN BOOK		1,100,447.52	1,100,447.52	-
	47.216.788.75	34,535,483.30		47,216,788.75
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,		. ,
				-
Sub-total		-	-	
TOTAL	154,895,538.04	146,491,084.14	175,987,864.40	125,398,757.78
	1% RETENTION BALANCE PAYMENT PARTY CONT. SUNDRY PERSONS OVER PAYMENT UNGOGO FAGGE NASARAWA TARAUNI MOTORCYCLE HEALTH CONTR. COURT ORDER KUNCHI GWARZO MIJIBIR HEALTH CONTR. POLITIAN D/TOFA DIRECT CHARGES LOAN BOOK Sub-total	NULGE 2,966,827.13 MHWU 3,706,520.89 1% RETENTION 66,846.22 BALANCE PAYMENT 17,456,210.82 PARTY CONT. SUNDRY PERSONS 23,020,383.69 OVER PAYMENT UNGOGO FAGGE NASARAWA TARAUNI MOTORCYCLE HEALTH CONTR. COURT ORDER KUNCHI GWARZO MIJIBIR HEALTH CONTR. POLITIAN D/TOFA D/TOFA DIRECT CHARGES LOAN BOOK Sub-total Sub-total	NULGE 2,966,827.13 4,937,430.33 MHWU 3,706,520.89 7,644,024.64 1% RETENTION 66,846.22 BALANCE PAYMENT 17,456,210.82 953,000.00 PARTY CONT. SUNDRY PERSONS 23,020,383.69 OVER PAYMENT UNGOGO FAGGE 1,809,600.00 NASARAWA 300,600.00 TARAUNI MOTORCYCLE 8,255,550.00 HEALTH CONTR COURT ORDER KUNCHI 230,500.00 GWARZO MUIJBIR HEALTH CONTR. POLITIAN D/TOFA 55,000.00 DIRECT CHARGES 8,476,330.81 LOAN BOOK 1,100,447.52 Sub-total	NUIGE 2,966,827.13 4,937,430.33 4,937,430.33 A,937,430.33





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: 23/5/2025

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

BEBEJI LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

BEBEJI LOCAL GOVT. COUNCIL



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:	

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

BEBEJI LOCAL GOVT, COUNCIL

KANO STATE

SIGNATURE:

TREASURER

BEBEJI LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF BEBEJI LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Bebeji Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Bebeji Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

2024 1446 AH Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

BEBEJI LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH ELONAS EDOM ODERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES		YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
4,208,080,530.77	Local Govt Share of Statutory Allocation		512,135,417.82	1,086,967,442.39
1,496,206,116.00	Local Govt Share of VAT	-	2,394,504,284.46	1,252,749,610.75
977,660,889.29			1,628,821,195.97	702,969,391.97
80,000,000.00	10% State Allocation	1	-	45,454,545.46
-	Other Capital Receipts	-	_	243,153,961.43
5,233,253.03	Tax Revenue	2	24,132,013.78	2,900,000.00
48,043,088.70	Non Tax Revenue	3	58,436,230.82	4,607,000.00
2,454,590.69	Investment Income		3,730,000.00	2,646,000.00
2,434,390.09	Interest Earned	⊣ ⊦	3,730,000.00	2,040,000.00
_	Refund and Re-imbursement	4	-	
9 496 256 26	Aids & Grants	⊣ " ⊦		-
8,486,356.26		⊣ ⊦	-	-
1 200 200 20	Domestic Loans/Borrowings	⊣ ⊦	-	- 45.45.45.40
4,000,000.00	Extraordinary Items	⊣ ⊦	-	45,454,545.40
141,439.27	Prepayments/Arrears of Revenue		-	-
6,830,306,264.01	Total Receipts from Operating Activities (A)		4,621,759,142.85	3,386,902,497.40
	PAYMENTS:			
1,613,415,976.18	Salaries & Wages	5	1,661,774,281.75	1,252,644,416.09
130,621,223.25	Social Benefits	6	237,132,058.96	83,745,614.60
1,097,285,000.00	Overhead Cost	7	1,614,240,098.59	477,695,205.24
313,500,000.00	Grants & Contributions		415,663,334.30	115,328,255.04
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	-	147,866,767.51
-	Transfer to other Fund		-	-
3,154,822,199.43	Total Outflow from Operating Activities (B)		3,928,809,773.60	2,077,280,258.48
	Net Cashflow From Operating Activities C = (A-B)		692,949,369.25	1,309,622,238.92
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
340,000,000.00	Fixed Assets Procured		759,218,880.53	77,260,646.65
1,721,652,888.32	Construction / Provision		2,859,177,168.66	119,010,629.07
869,000,000.00	Rehabilitation / Repairs		-	-
95,000,000.00	Preservation of the Environment	9	180,000,000.00	-
5,000,000.00	Other Capital Project	-	-	-
382,989,701.27	Liabilities / Equities	-	214,233,643.58	1,260,000.00
3,413,642,589.59	Total Capital Expenditure = D		4,012,629,692.77	197,531,275.72
., ., .,			, , , , , , , , , , , , , , , , , , , ,	- , , -
	Net Cash Flow from Investing Activities E = (C-D)		(3,319,680,323.52)	1,112,090,963.20
			(0,000,000,000,000)	
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings	+		
-	Total Expenditure from Financing Activities = F	+	-	_
-	10ta: Expenditure from Findheing Activities - 1	+	-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(3,195,817,248.07)	954,059,141.22
	Increase/decrease in other Liability		35,139,018.64	-
	,		,,320.0	
	Total Movement in other cash equivelent account = G		(3,230,956,266.71)	954,059,141.22
	Total Expenditure from Financing Activities = F		(3,230,956,266.71)	954,059,141.22
	Net Cash Flow from all Activities G = (E-F)		(88,724,056.81)	158,031,821.98
	,			. ,
	Cash & Its Equivalent as at 1/1/2024 = H		176,480,784.11	18,448,962.13
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		87,756,727.30	176,480,784.11
				,, -

BEBEJI LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
	.10105		12.111.2020
ASSETS Current Accets			
Current Assets Cash			
(Taj Bank)		46,713,180.00	_
Main Account		153,087.63	175,997,423.74
(Access Bank)		36,397,809.51	173,337,423.74
Revenue Account		4,388,807.25	454,360.24
Others (GT Bank)		103,842.91	29,000.13
Total Recurrent Assets (A)	10	87,756,727.30	176,480,784.11
Total necultene Assets (A)	10	07,730,727.30	170,400,704.11
Non-Current Assets			
Total Investments (B)	11	3,663,526.80	3,663,526.80
Advances	12		
Retained Balance		1,180,457,907.54	3,769,031,464.42
Stabilization		709,612.38	607,953,303.57
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,181,167,519.92	4,376,984,767.99
Balance of Liabilities Over Assets (D)			
Total Assets (D= A+B+C+D)		1,272,587,774.02	4,557,129,078.90
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		42,964,547.98	9,428,029.34
Others 1		9,815,593.47	8,213,093.47
Others 2			
Total Deposits (E)		52,780,141.45	17,641,122.81
Balance of Assets Over Liabilities (F)		1,219,807,632.57	4,539,487,956.09
Total Liabilities (G= D+E+F)		1,272,587,774.02	4,557,129,078.90

BEBEJI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Not	Actual 2024	Final Budget	Suppleme	Original	Variance on
Actual 2023 (=N=)		es			ntary Budget	Budget	Final Budget
	REVENUE:						
1,086,967,442.39	Local Govt Share of Statutory Allocation		512,135,417.82	4,208,080,530.77		4,208,080,530.77	3,695,945,112.95
1,000,307,442.03	Statutory / mocation		312,133,417.02	4,200,000,330.77		4,200,000,330.77	3,033,343,112.33
1,252,749,610.75	Local Govt Share of VAT		2,394,504,284.46	1,496,206,116.00		1,496,206,116.00	-898,298,168.46
702 060 201 07	Other Federally Allocated	1	1 620 021 105 07	077 660 880 30		077 660 990 30	651 160 206 69
702,969,391.97	Revenue		1,628,821,195.97	977,660,889.29		977,660,889.29	-651,160,306.68
45,454,545.46	10% State Allocation		-	80,000,000.00		80,000,000.00	80,000,000.00
242 452 064 42	Other Control Bearing						0.00
243,153,961.43	Other Capital Receipts		-	-		<u>-</u>	0.00
2,900,000.00	Tax Revenue	2	24,132,013.78	5,233,253.03		5,233,253.03	-18,898,760.75
4,607,000.00	Non Tax Revenue	3	58,436,230.82	48,043,088.70		48,043,088.70	-10,393,142.12
2,646,000.00	Investment Income		3,730,000.00	2,454,590.69		2,454,590.69	-1,275,409.31
-	Interest Earned Refund and Re-		-	-		-	0.00
-	imbursement	4	-	-		-	0.00
-	Aids & Grants		-	8,486,356.26		8,486,356.26	8,486,356.26
_	Domestic Loans/Borrowings		_	_		-	0.00
45,454,545.40	Extraordinary Items		-	4,000,000.00		4,000,000.00	4,000,000.00
_	Prepayments/Arrears of Revenue		_	141,439.27		141,439.27	141,439.27
				, = =		, ==	,
3,386,902,497.40	Total Revenue (A)		4,621,759,142.85	6,830,306,264.01	-	6,830,306,264.01	2,208,547,121.16
	LESS EXPENDITURE:						
1,252,644,416.09	Salaries & Wages	5	1,661,774,281.75	1,613,415,976.18		1,613,415,976.18	-48,358,305.57
83,745,614.60	Social Benefits	6	237,132,058.96	130,621,223.25		130,621,223.25	-106,510,835.71
477,695,205.24	Overhead Cost	7	1,614,240,098.59	1,097,285,000.00		1,097,285,000.00	-516,955,098.59
115,328,255.04	Grants & Contributions		415,663,334.30	313,500,000.00		313,500,000.00	-102,163,334.30
	Subsidies General		120,000,000				===,===,===
-	Substates General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	_	_	0	0	0.00
2,000,.001	Transfer to other Fund						3.30
-	Transier to other runu		-	-	0	0	0.00
2,077,280,258.48	Total Expenditure (B)		3,928,809,773.60	3,154,822,199.43	_	3,154,822,199.43	(773,987,574.17)
				•		•	
1,309,622,238.92	Operating Balance: (A - B)		692,949,369.25	3,675,484,064.58	_	3,675,484,064.58	2,982,534,695.33
_,555,022,256.52	Speraning buildines (A - D)		002,040,000.20	3,070,707,007.30		2,0,0,707,007,30	_,552_,554,555.55
	Transfer to Capital						
1,309,622,238.92	Development Fund		692,949,369.25				

STATEMENT NO. 4 BEBEJI LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementary Budget 2024	Performance on Budget (%)
18,448,962.13	Opening Balance 1/1/2024		176,480,784.11				-
	Add: Revenue						-
1,309,622,238.92	Transfer from Capital Development Fund		692,949,369.25				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
1,328,071,201.05	Total Revenue		869,430,153.36	-	_	-	0%
							-
77 260 646 65	Less: Capital Expenditure		750 210 000 52	240,000,000,00	340,000,000,00		223%
77,260,646.65 119,010,629.07	Fixed Assets Procured Construction / Provision		759,218,880.53 2,859,177,168.66	340,000,000.00 1,721,652,888.32	340,000,000.00 1,721,652,888.32		166%
-	Rehabilitation / Repairs	9	-	869,000,000.00	869,000,000.00		0%
-	Preservation of the Environment		180,000,000.00	95,000,000.00	95,000,000.00		189%
-	Other Capital Project		-	5,000,000.00	5,000,000.00		0%
1,260,000.00	Liabilities / Equities		214,233,643.58	382,989,701.27	382,989,701.27		56%
197,531,275.72	Sub-total		4,012,629,692.77	3,413,642,589.59	3,413,642,589.59	-	118%
	,						-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		_	-	_	-	0%
197,531,275.72	Total Capital Expenditure for the year		4,012,629,692.77	3,413,642,589.59	3,413,642,589.59	-	118%
1,130,539,925.33	Closing Balance		-3,143,199,539.41	-3,413,642,589.59	-3,413,642,589.59	0.00	-1.18

SCHEDULE OF INVESTMENTS BEBEJI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2024 (NOTES 11)

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

SCHEDULE OF ADVANCES & DEPOSITS BEBEJI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		3,769,031,464.42	4,934,182,550.15	7,522,756,107.03	1,180,457,907.54
2	Stabilization		607,953,303.57	-	607,243,691.19	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

				Т		
	Government Deposits:					
1	5% Limited Company	D/1	738,791.68	-	-	738,791.68
2	PAYE	D/2	-	28,775,573.97	28,775,573.97	-
4	5% Contract Tax	D/3	464,516.01	18,764,702.89	-	19,229,218.90
5	5% Tax [FIRS]	D/4	7,008,866.20	-	-	7,008,866.20
6	Rented House	D/5	-	-	-	-
7	VAT	D/10	1,139,551.42	10,911,284.67		12,050,836.09
8	1% Stamp Duty	D/15	76,304.03	3,860,531.08		3,936,835.11
9	8% Pension Contribution	D/23	-	37,992,659.55	37,992,659.55	-
	Sub-total		9,428,029.34	100,304,752.16	66,768,233.52	42,964,547.98
	0.1 5 ': 4					
	Other Deposits 1:					
10	MHWU	D/13	-	7,013,969.06	7,013,969.06	-
11	Local Government Loan	D/8	4,095,218.29	-	-	4,095,218.29
12	Union Dues	D/16	3,000,000.00	-	-	3,000,000.00
13	Nulge Loan	D/24	2,876,361.99	5,479,824.98	5,479,824.98	2,876,361.99
14	NULGE Bank Loan	D/26	82,963.83	-	-	82,963.83
15	10% Retention Money	D/7	7,358,034.80	-	-	7,358,034.80
16	Balance Payment	D/16	(9,652,013.79)	3,527,500.00	1,925,000.00	(8,049,513.79)
17	Unclaimed Payment	D/19	319,231.76	-	-	319,231.76
18	Farm Loan	D/21A	109,937.26	-	-	109,937.26
19	Salihi Abubakar	D/29	12,440.33	-	-	12,440.33
20	Jibrin Sani	D/31	7,244.00	-	-	7,244.00
21	Hassan Danladi	D/33	3,675.00	-	-	3,675.00
22	Party contribution	D/41	-	2,399,978.80	2,399,978.80	-

		-				
23	Motorcycle Deduction	D/41B	-	13,541,500.00	13,541,500.00	-
24	Health Contribution	D/	-	14,008,600.00	14,008,600.00	-
25	Nassarawa deduction	D/	-	3,677,869.00	3,677,869.00	-
26	T-Wada	D/	-	-	-	-
27	D/Tofa	D/	-	-	_	_
28	Health Contribution	D/	-	813,000.00	813,000.00	_
29	Fagge Deductions	D/		2,569,440.64	2,569,440.64	_
30	Credit Direct	D/		3,555,009.62	3,555,009.62	_
31	Over Payment	D/		368,156.69	368,156.69	
32	Loan Book Deduction	D/				-
	Paye Political	D/		1,081,274.88	1,081,274.88	-
33	,	,		1,964,938.12	1,964,938.12	-
			8,213,093.47	60,001,061.79	58,398,561.79	9,815,593.47
				-		-
	Sub-total		_	_	_	_
34						
	TOTAL		17,641,122.81	160,305,813.95	125,166,795.31	52,780,141.45





BICHI LOCAL GOVERNMENT

P.M.B 3021, Office of the Chairman

KANO-NIGERIA In case of reply please Quote Reference

Bichi Local Govt Secretariat, Kano - Nigeria.

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 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

BICHI LOCAL GOVT. COUNCIL

KANO STATE

TREASURER

BICHI LOCAL GOVT. COUNCIL

A STATE OF THE PARTY OF THE PAR

BICHI LOCAL GOVERNMENT

P.M.B 3021, KANO-NIGERIA

Tel: Mobile: KANO STATE
Office of the Chairman

In case of reply please Quote Reference

No.....

Bichi Local Govt Secretariat, Kano - Nigeria.

Date:....

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2024

UNITY FAITH PEACE & PROGRESS

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

BICHI LOCAL GOVT. COUNCIL

dittue

26/5/25

KANO STATE

TREASURER

BICHI LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website. www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF BICHI LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Bichi Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Bichi Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

STATEMENT NO. 1 BICHI LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BURGET	Г		A CTILL	DDE WOULD
ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	PECELIPTO	-	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS	+	(=N=)	(=N=)
4,295,770,996.98	Local Govt Share of Statutory Allocation	4	620,724,985.47	1,317,440,322.22
	1,577,807,913.00 Local Govt Share of VAT 571,983,826,02 Other Federally Allocated Revenue		2,799,117,938.03	1,461,670,487.72
5/1,983,826.02	571,983,826.02 Other Federally Allocated Revenue - 10% State Allocation		1,930,471,765.73	846,557,430.63 45,454,545,46
-	Other Capital Receipts	1	-	45,454,545.46 243,153,961.43
5,600,000.00	Tax Revenue	2	-	
42,625,509.00	Non Tax Revenue	3	62,833,081.59	1,427,650.00
8,400,000.00	Investment Income	1	35,308,147.00	1,251,800.00
-	Interest Earned]		
-	Refund and Re-imbursement	4	-	
	Aids & Grants	1	-	
-	Domestic Loans/Borrowings	1	-	
5,000,000.00	Extraordinary Items	1	-	
100,000.00	Prepayments/Arrears of Revenue	1	-	 <u>-</u>
6,507,288,245.00	Total Receipts from Operating Activities (A)	1	5,448,455,917.82	3,916,956,197.46
	DAVAGATATO	T	T	
2 200 704 205 55	PAYMENTS:	 -	1 042 772 407 0	1 (22 424 221 2
2,296,701,922.00	Salaries & Wages	5	1,912,772,487.91	1,623,134,901.94
66,000,000.00 973,679,550.00	Social Benefits Overhead Cost	7	208,442,594.50 479,066,806.63	68,181,818.18 505,934,566,52
973,679,550.00 176,500,000.00	Grants & Contributions	'	125,790,191.07	505,934,566.52 127,465,353.68
170,300,000.00	Subsidies General	1	123,/30,131.0/	±∠1,4U3,333.08 -
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund	1	-	,555,757.51
3,512,881,472.00	Total Outflow from Operating Activities (B)		2,772,677,938.75	2,472,583,407.83
, , , ,				
	Net Cashflow From Operating Activities C = (A-B)		2,675,777,979.07	1,444,372,789.63
	CASH OUTFLOW FROM INVESTING ACTIVITIES	1		
246,360,000.00	Fixed Assets Procured	4	265,823,406.45	28,113,726.64
1,688,847,432.58	Construction / Provision	4	2,565,472,292.33	107,848,585.72
714,364,489.00	Rehabilitation / Repairs	-	667,538,259.84	9,796,434.29
70,000,000.00 24,000,000.00	Preservation of the Environment Other Capital Project	9	50,000,000.00	-
488,414,537.80	Other Capital Project Liabilities / Equities	1	326,652,787.61	32,290,021.24
3,231,986,459.38	Total Capital Expenditure = D	+	3,875,486,746.23	178,048,767.89
J,EJE,JUU,7JJ.JO		1	2,0,0,700,170,23	_, _{0,0} ,0,, 0,,03
	Net Cash Flow from Investing Activities E = (C-D)		(1,199,708,767.16)	1,266,324,021.74
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CACH FOLING			
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	1	(1 154 100 224 72)	1 120 040 770 02
	Increase/decrease in other Cash Assets	+	(1,154,199,231.73)	1,120,946,770.63
	Increase/decrease in other Liability	+	(22,972,560.16)	
	Total Movement in other cash equivalent account = G		(1,131,226,671.57)	1,120,946,770.63
	Total Expenditure from Financing Activities = F	L	(1,131,226,671.57)	1,120,946,770.63
	Net Cash Flow from all Activities G = (E-F)		(68,482,095.59)	145,377,251.11
	Cash & Its Equivalent as at 1/1/2024 = H		183,784,072.65	38,406,821.54
[Cash & Its Equivalent as at 31/12/2024 = (G+H)	1	115,301,977.06	183,784,072.65
L	, , , , , , , , , , , , , , , , , , , ,			

BICHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
<u>ASSETS</u>			
<u>Current Assets</u>			
TAJ BANK		52,825,532.00	
Main Account		12,118,446.67	183,674,608.21
Project Account {GT Bank}		109,728.70	
Revenue Account {First Bank}		143,858.14	95,624.94
Others {Access Bank}		50,104,411.55	13,839.50
Total Recurrent Assets (A)	10	115,301,977.06	183,784,072.65
Non-Current Assets			
Total Investments (B)	11	3,671,234.66	3,671,234.66
<u>Advances</u>	12		
Retained Balance		1,548,162,774.42	2,056,974,721.87
Stabilization		709,612.38	646,096,896.66
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		1,548,872,386.80	2,703,071,618.53
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		1,667,845,598.52	2,890,526,925.84
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		75,788,244.93	98,760,805.09
Others 1		51,897,360.76	51,897,360.76
Others 2		-	-
Total Deposits (E)		127,685,605.69	150,658,165.85
Balance of Assets Over Liabilities (F)		1,540,159,992.83	2,739,868,759.99
Total Liabilities (G= D+E+F)		1,667,845,598.52	2,890,526,925.84

STATEMENT NO. 3 BICHI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)	Description	Notes	Actual 2024	Final Budget	Suppleme ntary	Original	Variance on
					Budget	Budget	Final Budget
	REVENUE:						
1,317,440,322.22	Local Govt Share of Statutory Allocation		620,724,985.47	4,295,770,996.98		4,295,770,996.98	3,675,046,011.51
1,461,670,487.72	Local Govt Share of VAT Other Federally Allocated		2,799,117,938.03	1,577,807,913.00		1,577,807,913.00	1,221,310,025.03
846,557,430.63	Revenue Revenue	1	1,930,471,765.73	571,983,826.02		571,983,826.02	1,358,487,939.71
45,454,545.46	10% State Allocation		-	-		<u>-</u>	0.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
-	Tax Revenue	2	-	5,600,000.00		5,600,000.00	5,600,000.00
1,427,650.00	Non Tax Revenue	3	62,833,081.59	42,625,509.00		42,625,509.00	-20,207,572.59
1,251,800.00	Investment Income		35,308,147.00	8,400,000.00		8,400,000.00	-26,908,147.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	5,000,000.00		5,000,000.00	5,000,000.00
-	Prepayments/Arrears of Revenue		-	100,000.00		100,000.00	100,000.00
3,916,956,197.46	Total Revenue (A)		5,448,455,917.82	6,507,288,245.00	-	6,507,288,245.00	1,058,832,327.18
	LESS EXPENDITURE:						
1,623,134,901.94	Salaries & Wages	5	1,912,772,487.91	2,296,701,922.00		2,296,701,922.00	383,929,434.09
68,181,818.18	Social Benefits	6	208,442,594.50	66,000,000.00		66,000,000.00	-142,442,594.50
505,934,566.52	Overhead Cost	7	479,066,806.63	973,679,550.00		973,679,550.00	494,612,743.37
127,465,353.68	Grants & Contributions		125,790,191.07	176,500,000.00		176,500,000.00	50,709,808.93
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
2,472,583,407.83	Total Expenditure (B)		2,772,677,938.75	3,512,881,472.00	-	3,512,881,472.00	740,203,533.25
1,444,372,789.63	Operating Balance: (A - B)		2,675,777,979.07	2,994,406,773.00	-	2,994,406,773.00	318,628,793.93
	Transfer to Capítal						
1,444,372,789.63	Development Fund		2,675,777,979.07				

BICHI LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
38,406,821.54	Opening Balance 1/1/2024		183,784,072.65				-
	Add: Revenue						-
1,444,372,789.63	Transfer from Capítal Development Fund		2,675,777,979.07				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%
1,482,779,611.17	Total Revenue		2,859,562,051.72	-	-	_	0%
		•					-
	Less: Capital Expenditure						-
28,113,726.64	Fixed Assets Procured		265,823,406.45	246,360,000.00	246,360,000.00		108%
107,848,585.72	Construction / Provision		2,565,472,292.33	1,688,847,432.58	1,688,847,432.58		152%
9,796,434.29	Rehabilitation / Repairs	9	667,538,259.84	714,364,489.00	714,364,489.00		93%
-	Preservation of the Environment		50,000,000.00	70,000,000.00	70,000,000.00		71%
-	Other Capital Project		-	24,000,000.00	24,000,000.00		0%
32,290,021.24	Liabilities / Equities		326,652,787.61	488,414,537.80	488,414,537.80		67%
178,048,767.89	Sub-total Sub-total		3,875,486,746.23	3,231,986,459.38	3,231,986,459.38	-	120%
						1	-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
						T	-
178,048,767.89	Total Capital Expenditure for the year		3,875,486,746.23	3,231,986,459.38	3,231,986,459.38	-	120%
							-
1,304,730,843.28	Closing Balance		-1,015,924,694.51	-3,231,986,459.38	-3,231,986,459.38	0.00	-1.20

SCHEDULE OF INVESTMENTS BICHI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024 (NOTES 11)

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

SCHEDULE OF ADVANCES & DEPOSITS BICHI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		2,056,974,721.87	5,896,125,868.55	6,404,937,816.00	1,548,162,774.42
2	Stabilization		646,096,896.66	ı	645,387,284.28	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYE	D/1	15,150,029.73	37,589,484.85	37,589,484.85	15,150,029.73
2	5% TAX	D/5A	21,500,624.35			21,500,624.35
4	5% WHT	D/5B	16,971,395.96	-	11,990,514.01	4,980,881.95
5	VAT	D/6	11,783,943.31		8,583,943.31	3,200,000.00
6	stamp Duty	D/9	20,138,587.98		2,398,102.84	17,740,485.14
7	WHT (CTD COY)	D/12	9,724,741.76		-	9,724,741.76
8	8% PENSION	D/4	3,491,482.00	40,529,824.15	40,529,824.15	3,491,482.00
9	OTHER DEPOSIT		-			-
	Sub-total		98,760,805.09	78,119,309.00	101,091,869.16	75,788,244.93
	Other Deposits 1:					
13	BALANCE PAYMENT	D/7	23,565,712.72	-	-	23,565,712.72
14	RETENTION MONEY	D/8	22,148,339.63	-	-	22,148,339.63
15	ALIYU HAMZA	D/11	6,183,308.41	-	-	6,183,308.41
16	HEALTH CONTRIBUTORY	D/4B	-	13,543,800.00	13,543,800.00	-
17	HEALTH CONTR. POLITICAL	D/4G	-	781,000.00	781,000.00	-
18	UNION DUES		-	-	-	-
19	NULGE UNION		-	4,548,371.33	4,548,371.33	-
20	MHWU DUES		-	9,437,634.45	9,437,634.45	-
21	D/TOFA		-	523,558.00	523,558.00	-
22	NASSARAWA		-	11,507,494.00	11,507,494.00	-
23	PARTY CONTRIBUTION		-	2,306,222.16	2,306,222.16	-
24	FAGGE		-	2,831,420.00	2,831,420.00	-
25	MOTORCYCLE		-	7,355,000.00	7,355,000.00	-
26	COURT ORDER		-	-	-	-
27	KUNCHI		-	207,000.00	207,000.00	-
28	DANBATTA		-	81,900.00	81,900.00	-
29	MINJIBIR DEDUCTION			32,000.00	32,000.00	-
30	CREDIT DIRECT			7,323,499.54	7,323,499.54	-
31	LOAN BOOK DEDUCTION			777,773.31	777,773.31	-
32	PAYEE POLITICIAN			1,899,443.38	1,899,443.38	-
			51,897,360.76	63,156,116.17	63,156,116.17	51,897,360.76
				-		-
	Sub-total		-	-	-	-
93						
	TOTAL		150,658,165.85	141,275,425.17	164,247,985.33	127,685,605.69





BUNKURE LOCAL GOVERNMENT

THE ANNUAL DESIGNATION AND ADDRESS OF THE PARTY OF THE PA	-		
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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

BUNKURE LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

BUNKURE LOCAL GOVT. COUNCIL



BUNKURE LOCAL GOVERNMENT

KANO STATE

Ref:	

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

BUNKURE LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

BUNKURE LOCAL GOVT. COUNCIL



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF BUNKURE LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Bunkure Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Bunkure Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

BUNKURE LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024			YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,585,298,978.00	Local Govt Share of Statutory Allocation	_	494,534,649.40	1,049,611,185.44
1,493,244,826.00	Local Govt Share of VAT	_	2,312,114,233.18	1,210,207,789.39
1,330,107,679.00	Other Federally Allocated Revenue	<u>1</u>	1,579,386,424.78	679,017,455.11
-	10% State Allocation		-	45,454,545.46
-	Other Capital Receipts		-	243,153,961.43
18,500,000.00	Tax Revenue	2	270,380.00	272,340.00
87,155,272.00	Non Tax Revenue	3	53,358,731.24	3,966,960.92
1,582,000.00	Investment Income		1,409,200.00	832,640.00
-	Interest Earned		-	
-	Refund and Re-imbursement	4	-	
20,000,000.00	Aids & Grants		=	
-	Domestic Loans/Borrowings		-	
1,000,000.00	Extraordinary Items		-	156,000.00
-	Prepayments/Arrears of Revenue		-	
6,536,888,755.00	Total Receipts from Operating Activities (A)		4,441,073,618.60	3,232,672,877.75
	PAYMENTS:			
1,434,263,124.00	Salaries & Wages	5	1,680,686,006.84	1,451,202,951.10
250,686,000.00	Social Benefits	6	237,147,966.31	68,181,818.18
1,063,600,000.00	Overhead Cost	7	714,648,730.65	427,681,377.99
293,000,000.00	Grants & Contributions		261,231,769.00	123,589,415.97
-	Subsidies General	7	-	-
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund		-	-
3,041,549,124.00	Total Outflow from Operating Activities (B)		2,940,320,331.44	2,218,522,330.75
, , ,	1 0 17	1	, , ,	· · ·
	Net Cashflow From Operating Activities C = (A-B)		1,500,753,287.16	1,014,150,547.00
			·	
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
244,200,000.00	Fixed Assets Procured		130,070,511.81	88,193,894.14
1,260,406,903.00	Construction / Provision		1,466,969,536.44	118,495,010.42
1,583,000,000.00	Rehabilitation / Repairs		1,238,481,362.13	215,665,528.75
113,000,000.00	Preservation of the Environment	9	162,654,034.49	-
-	Other Capital Project		-	-
66,106,421.00	Liabilities / Equities		5,887,605.86	-
3,266,713,324.00	Total Capital Expenditure = D		3,004,063,050.73	422,354,433.31
	Net Cash Flow from Investing Activities E = (C-D)		(1,503,309,763.57)	591,796,113.69
			•	
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	<u> </u>			
	Repayment of Borrowings			
-			-	-
-	Repayment of Borrowings Total Expenditure from Financing Activities = F		-	-
-			-	-
-	Total Expenditure from Financing Activities = F		(1,377,796,026.08)	485,806,631.18
-	Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			485,806,631.18 13,574,292.70
-	Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets		(1,377,796,026.08)	
-	Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets		(1,377,796,026.08)	· · · · · · · · · · · · · · · · · · ·
-	Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability		(1,377,796,026.08) 21,384,820.44	13,574,292.70
-	Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		(1,377,796,026.08) 21,384,820.44 (1,399,180,846.52)	13,574,292.70 472,232,338.48
-	Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		(1,377,796,026.08) 21,384,820.44 (1,399,180,846.52)	13,574,292.70 472,232,338.48
-	Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F		(1,377,796,026.08) 21,384,820.44 (1,399,180,846.52) (1,399,180,846.52)	13,574,292.70 472,232,338.48 472,232,338.48
-	Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F		(1,377,796,026.08) 21,384,820.44 (1,399,180,846.52) (1,399,180,846.52)	13,574,292.70 472,232,338.48 472,232,338.48

BUNKURE LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Describelle :	Neter	VEAD 2024	VEAD 2022
Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
<u>Current Assets</u>			
Cash		-	-
Main Account		9,414,453.95	190,926,867.94
Revenue Account		85,230.10	-
GT Account		104,596.46	86,556.01
Access Bank		30,409,232.65	
Taj Bank		46,881,931.00	
Others			10,937.26
Total Recurrent Assets (A)	10	86,895,444.16	191,024,361.21
Non-Current Assets			
Total Investments (B)	11	3,923,752.78	3,923,752.78
Advances	12		
Retained Balance		183,705,150.88	1,511,038,841.59
Stabilization		709,612.38	588,714,389.14
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		184,414,763.26	2,099,753,230.73
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		275,233,960.20	2,294,701,344.72
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		88,170,710.12	75,479,889.68
Others 1		15,389,320.64	6,695,320.64
Others 2		_	_
Total Deposits (E)		103,560,030.76	82,175,210.32
Balance of Assets Over Liabilities (F)			2,212,526,134.40
Total Liabilities (G= D+E+F)		103,560,030.76	2,294,701,344.72

BUNKURE LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of						
1,049,611,185.44	Statutory Allocation		494,534,649.40	3,585,298,978.00		3,585,298,978.00	3,090,764,328.60
1,210,207,789.39	Local Govt Share of VAT		2,312,114,233.18	1,493,244,826.00		1,493,244,826.00	-818,869,407.18
670 017 455 11	Other Federally	<u>1</u>	1 570 200 424 70	1 220 107 670 00		1 220 107 670 00	240 270 745 70
679,017,455.11	Allocated Revenue		1,579,386,424.78	1,330,107,679.00		1,330,107,679.00	-249,278,745.78
45,454,545.46	10% State Allocation		-	-		-	0.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
272,340.00	Tax Revenue	2	270,380.00	18,500,000.00		18,500,000.00	18,229,620.00
2.066.060.02	Non Tay Dayanua	2	F2 2F0 724 24	97 155 272 00			
3,966,960.92	Non Tax Revenue	3	53,358,731.24	87,155,272.00		87,155,272.00	33,796,540.76
832,640.00	Investment Income		1,409,200.00	1,582,000.00		1,582,000.00	172,800.00
-	Interest Earned		-	-		-	0.00
	Refund and Re-						0.00
-	imbursement	4	-	-		-	0.00
-	Aids & Grants Domestic		-	20,000,000.00		20,000,000.00	20,000,000.00
-	Loans/Borrowings		-	-		-	0.00
156,000,00	Extraordinary Items		-	1 000 000 00		1 000 000 00	1 000 000 00
156,000.00	Prepayments/Arrears of			1,000,000.00		1,000,000.00	1,000,000.00
-	Revenue		-	-		-	0.00
3,232,672,877.75	Total Revenue (A)		4,441,073,618.60	6,536,888,755.00	-	6,536,888,755.00	2,095,815,136.40
	LESS EXPENDITURE:						
1,451,202,951.10	Salaries & Wages	5	1,680,686,006.84	1,434,263,124.00		1,434,263,124.00	-246,422,882.84
68,181,818.18	Social Benefits	6	237,147,966.31	250,686,000.00		250,686,000.00	13,538,033.69
427,681,377.99	Overhead Cost	7	714,648,730.65	1,063,600,000.00		1,063,600,000.00	348,951,269.35
123,589,415.97	Grants & Contributions		261,231,769.00	293,000,000.00		293,000,000.00	31,768,231.00
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund				0	0	0.00
2,218,522,330.75	Total Expenditure (B)		2,940,320,331.44	3,041,549,124.00	-	3,041,549,124.00	101,228,792.56
1,014,150,547.00	Operating Balance: (A - B)		1,500,753,287.16	3,495,339,631.00	-	3,495,339,631.00	1,994,586,343.84
4 044 450 5 - 5 - 5	Transfer to Capital		4				·
1,014,150,547.00	Development Fund		1,500,753,287.16				

BUNKURE LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
71,460,586.00	Opening Balance 1/1/2024		191,024,361.21				-
	Add: Revenue						-
1,014,150,547.00	Transfer from Capítal Development Fund		1,500,753,287.16				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%
1,085,611,133.00	Total Revenue		1,691,777,648.37	-	-	-	0%
		1					-
	Less: Capital Expenditure					T	-
88,193,894.14	Fixed Assets Procured		130,070,511.81	244,200,000.00	244,200,000.00		53%
118,495,010.42	Construction / Provision		1,466,969,536.44	1,260,406,903.00	1,260,406,903.00		116%
215,665,528.75	Rehabilitation / Repairs Preservation of the	9	1,238,481,362.13	1,583,000,000.00	1,583,000,000.00		78% 144%
-	Environment		162,654,034.49	113,000,000.00	113,000,000.00		#DIV/0!
-	Other Capital Project Liabilities / Equities		-	-	-		9%
-	·		5,887,605.86	66,106,421.00	66,106,421.00		92%
422,354,433.31	Sub-total		3,004,063,050.73	3,266,713,324.00	3,266,713,324.00	-	32/0
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
_	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
422,354,433.31	Total Capital Expenditure for the year		3,004,063,050.73	3,266,713,324.00	3,266,713,324.00	-	92%
							-
663,256,699.69	Closing Balance		-1,312,285,402.36	-3,266,713,324.00	-3,266,713,324.00	0.00	-0.92

SCHEDULE OF INVESTMENTS BUNKURE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/N	PARTICULARS	AMOUNT
1	JAIZ BANK	477,272.50
2	UNITY BANK	2,203.20
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	261,921.04
	TOTAL INVESTMENTS	3,923,752.78

SCHEDULE OF ADVANCES & DEPOSITS BUNKURE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	1,511,038,841	.59 4,526,744,762.23	5,854,078,452.94	183,705,150.88
2	Stabilization	588,714,389	9.14	588,004,776.76	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:				
	5% GOVERNMENT TAX				
1	570 GOVERNIVIEW TAX	29,611,422.24	19,856,998.72	14,339,675.27	35,128,745.69
2	5% VAT	27,254,655.07	5,241,415.98		32,496,071.05
4	STAMP DUTY	5,215,154.03	1,932,081.01		7,147,235.04
5	PAYE	7,944,909.41	32,769,496.72	32,769,496.72	7,944,909.41
6	8% PENSION	5,453,748.93	48,141,964.95	48,141,964.95	5,453,748.93
	Sub-total	75,479,889.68	107,941,957.38	95,251,136.94	88,170,710.12
	Other Deposits 1:				
13	5% WHT	8,643,605.73			8,643,605.73
14	RETENTION MONEY	1,708,655.31			1,708,655.31
15	CONT. TO PRI. EDUCATION	465,944.41			465,944.41
16	NULGE DUE	928,862.99	9,007,840.66	9,007,840.66	928,862.99
17	BALANCE PAYMENT	1,866,760.47	2,053,199.61	2,053,199.61	1,866,760.47
18	M.H.W.U.	1,646,156.40	6,042,520.32	6,042,520.32	1,646,156.40
19	GWARZO L.G.	38,235.30			38,235.30
20	BELLO ALI KIRU	56,000.00			56,000.00
21	MUSTAPHA JOGANA	34,500.00			34,500.00
22	NULGE M/C LOAN	(8,694,000.00)	8,694,000.00		<u>-</u>
23	PARTY CONTRIBUTION	0.03	-		0.03
24	HEALTH CONTRIBUTION	600.00	19,400,000.00	19,400,000.00	600.00

25	MOTOR CYCLE LOAN	-	12,099,750.00	12,099,750.00	-
26	NASSARAWA DEDUCTION	-	3,940,818.00	3,940,818.00	-
27	OVER PAYMENT	-	129,303.97	129,303.97	-
28	FAGGE	-	2,439,100.00	2,439,100.00	-
29	D/TOFA	-	765,000.00	765,000.00	-
30	HEALTH CONTRI. POL	-	777,000.00	777,000.00	-
31	SALARY ADJUSTMENT	-	2,299,247.05	2,299,247.05	-
32	CREDIT DIRECT		6,960,453.98	6,960,453.98	-
33	LOAN BOOK		2,835,937.60	2,835,937.60	-
34	DAMBATTA DED		26,000.00	26,000.00	-
		6,695,320.64	77,470,171.19	68,776,171.19	15,389,320.64
			-		-
	Sub-total	-	-		-
35					
	TOTAL	82,175,210.32	185,412,128.57	164,027,308.13	103,560,030.76





DALA LOCAL GOVERNMENT COUNCIL

ADDRESS:

Dala Local Government Secretariat, Kano State. PMB 3021 Kano State.

OFFICE OF THE EXECUTIVE CHAIRMAN

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

DALA LOCAL GOVT. COUNCIL

KANO STATE

TREASURER

DALA LOCAL GOVT. COUNCIL

EOCAE GOVI. COUNCI



DALA LOCAL GOVERNMENT COUNCIL ADDRESS: KANO STATE PMB 30

PMB 3021 Kano State.

OFFICE OF THE EXECUTIVE CHAIRMAN

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, 2024.

Best Regard,

SIGNATURE:

CHAIRMAN

DALA LOCAL GOVT. COUNCIL

Dala Local Government

Secretariat, Kano State.

KANO STATE

SIGNATURI

TREASURER

DALA LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www/gandu kn ng org Email: lgauditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF DALA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Dala Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Dala Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

DALA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CACH FLOWIC FROM ORFRATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,878,404,140.30	Local Govt Share of Statutory Allocation		798,232,714.40	1,694,186,619.00
3,411,864,778.00	Local Govt Share of VAT		3,448,764,959.86	1,797,113,506.84
2,992,041,246.10	Other Federally Allocated Revenue	<u>1</u>	2,423,190,825.91	1,080,801,260.34
100,000,000.00	10% State Allocation	-	-	45,454,545.46
-	Other Capital Receipts		708,540,999.55	243,153,961.43
27,000,000.00	Tax Revenue	2	16,767,200.00	4,875,000.00
320,120,000.00	Non Tax Revenue	3	112,897,003.12	59,537,845.00
223,318,181.78	Investment Income		13,446,218.75	4,324,100.00
	Interest Earned		-	-
_	Refund and Re-imbursement	4	-	-
40,000,000.00	Aids & Grants	-	20,030,000.00	-
-	Domestic Loans/Borrowings		-	_
40,000,000.00	Extraordinary Items	-	541,000.00	3,840,091.25
-	Prepayments/Arrears of Revenue	-	-	0,0 10,002.20
11,032,748,346.18	Total Receipts from Operating Activities (A)		7,542,410,921.59	4,933,286,929.32
	Total Ness per nom operating remained (1.1)		7,0 :=, :=0,0==:00	.,500,200,520.02
	PAYMENTS:			
3,812,877,505.70	Salaries & Wages	5	3,728,586,504.03	2,770,657,330.47
403,300,000.00	Social Benefits	6	403,474,295.69	171,723,000.33
831,119,519.00	Overhead Cost	7	292,406,949.21	598.299.545.51
443,619,579.00	Grants & Contributions		158,491,551.36	203,140,052.85
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund	-	-	-
5,490,916,603.70	Total Outflow from Operating Activities (B)		4,629,565,158.93	3,891,686,696.67
5, 15 6,5 2 5,6 5 1.7 5	Total California in Charles (2)		.,020,000,200.00	0,000,000,000.01
	Net Cashflow From Operating Activities C = (A-B)		2,912,845,762.66	1,041,600,232.65
	,			
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
878,000,000.00	Fixed Assets Procured		278,931,828.08	125,816,374.24
3,602,250,183.49	Construction / Provision		1,507,151,738.07	116,798,696.16
682,322,983.46	Rehabilitation / Repairs		228,524,907.80	35,327,459.30
160,000,000.00	Preservation of the Environment	9	106,373,957.95	-
30,000,000.00	Other Capital Project		-	-
163,576,006.17	Liabilities / Equities		9,224,250.26	91,184,818.18
5,516,149,173.12	Total Capital Expenditure = D		2,130,206,682.16	369,127,347.88
0,000,00,000				000,==1,011100
	Net Cash Flow from Investing Activities E = (C-D)		782,639,080.50	672,472,884.77
	, , , , , , , , , , , , , , , , , , , ,		, ,	, ,
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	Total Experience from Financing Activities			
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		188,076,179.21	144,370,363.11
	Increase/decrease in other Liability		(651,393,452.88)	(383,732,158.55)
				,
	Total Movement in other cash equivelent account = G		839,469,632.09	528,102,521.66
	Total Expenditure from Financing Activities = F		839,469,632.09	528,102,521.66
	Net Cash Flow from all Activities G = (E-F)		(56,830,551.59)	144,370,363.11
	Cash & Its Equivalent as at 1/1/2024 = H		181,118,341.83	36,747,978.72
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		124,287,790.24	181,118,341.83

DALA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	181,084,743.63
Taj Bank		56,682,782.80	
Main Account		306,118.41	28,970.68
Access Bank		66,184,824.93	
Revenue Account		1,079,660.80	4,627.52
Others G.T		34,403.30	
Total Recurrent Assets (A)	10	124,287,790.24	181,118,341.83
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
Advances	12		
Retained Balance		183,705,150.89	
Stabilization		709,612.38	629,913,185.80
Impersonal (Others)		-	, ,
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	629,913,185.80
Balance of Liabilities Over Assets (D)		-	6,750,765.06
Total Assets (D= A+B+C+D)		312,363,969.45	821,443,708.63
LIADULTIC	12		
LIABILITIES Short Term Loans	13		
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		138,197,044.40	91,119,893.55
Others 1		31,853,211.35	21,782,815.53
Others 2		-	708,540,999.55
Total Deposits (E)		170,050,255.75	821,443,708.63
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		170,050,255.75	821,443,708.63

DALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Description Notes Actual 2024 Final Budget Supplementary Description Variance on younget Provided								
REVENUE:	Previous Year	Description	Notes	Actual 2024	Final Budget		Original	Variance on
1,694,186,619.00 Local Gord Share of 798,232,714.40 3,878,404,140.30 3,878,404,140.30 3,080,171,475.50 1,797,113,506.84 Local Gord Share of VAT Other Federally Allocated Revenue 1	Actual 2023 (=N=)					-	Budget	Final Budget
1,894,86,519.00		REVENUE:						
1,797,113,506.64 Local Govt Share of VAT 1,080,801,260 34 1,086,4778.00 3,411,864,778.00 3,411,864,778.00 3,411,864,778.00 3,411,864,778.00 3,411,864,778.00 3,411,864,778.00 3,411,864,778.00 2,992,041,246.10 2,992,041,246.10 568,850,420.19 2,423,159,961.43 0 ther Capital Receipts 708,340,999.55								
1,080,801,260.34 Revenue 2	1,694,186,619.00	Statutory Allocation		798,232,714.40	3,878,404,140.30		3,878,404,140.30	3,080,171,425.90
1,088,081,260.34 Revenue	1,797,113,506.84			3,448,764,959.86	3,411,864,778.00		3,411,864,778.00	-36,900,181.86
243,153,961.43 Other Capital Receipts 708,540,999.55	1,080,801,260.34		<u>1</u>	2,423,190,825.91	2,992,041,246.10		2,992,041,246.10	568,850,420.19
4.875,000.00 Tax Revenue 2 16,767,200.00 27,000,000.00 27,000,000.00 10,232,800.00 59,537,845.00 Non Tax Revenue 3 112,897,003.12 320,120,000.00 320,120,000.00 207,222,996.88 4,324,100.00 Investment income	45,454,545.46	10% State Allocation		-	100,000,000.00		100,000,000.00	100,000,000.00
112,897,003.12 320,120,000.00 320,120,000.00 207,222,996.88	243,153,961.43	Other Capital Receipts		708,540,999.55	-		-	-708,540,999.55
13,446,218.75 223,318,181.78 223,318,181.78 209,871,963.03	4,875,000.00	Tax Revenue	2	16,767,200.00	27,000,000.00		27,000,000.00	10,232,800.00
- Interest Earned Refurnd and Rembrusement Refurnd and Rembrusement - Aids & Grants Domestic - Loans/Borrowings - Loans/Borrowings - Extraordinary (tems Prepayments/Arrears of Revenue Resease - Prepayments/Arrears of Revenue Resease - Prophyments/Arrears of Revenue - Revenue - Prophyments/Arrears of Revenue - Prophyments/Arrears of Revenue - Revenue - Prophyments/Arrears of Revenue - Prophyments/Arre	59,537,845.00	Non Tax Revenue	3	112,897,003.12	320,120,000.00		320,120,000.00	207,222,996.88
Refund and Reimbursement - Aids & Grants	4,324,100.00	Investment Income		13,446,218.75	223,318,181.78		223,318,181.78	209,871,963.03
- imbursement 4 0.00 - Aids & Grants 20,030,000.00 40,000,000.00 40,000,000.00 19,970,000.00 - Domestic 1. Loans/Borrowings 0.00 - Revenue - Revenue 0.00 - Revenue	-	Interest Earned		-	-		-	0.00
Domestic Loans/Borrowings	-		4	-	-		-	0.00
- Loans/Borrowings	-	Aids & Grants		20,030,000.00	40,000,000.00		40,000,000.00	19,970,000.00
Prepayments/Arrears of Revenue	-			-	-		-	0.00
- Revenue	3,840,091.25	Extraordinary Items		541,000.00	40,000,000.00		40,000,000.00	39,459,000.00
LESS EXPENDITURE: 2,770,657,330.47 Salaries & Wages 5 3,728,586,504.03 3,812,877,505.70 3,812,877,505.70 84,291,001.67 171,723,000.33 Social Benefits 6 403,474,295.69 403,300,000.00 403,300,000.00 -174,295.69 598,299,545.51 Overhead Cost 7 292,406,949.21 831,119,519.00 831,119,519.00 538,712,569.79 203,140,052.85 Grants & Contributions 158,491,551.36 443,619,579.00 443,619,579.00 285,128,027.64 - Subsidies General - 0 0 0.00 147,866,767.51 Interest/Discount 8 46,605,858.64 - 0 -46,605,858.64 - Transfer to other Fund - 0 0 0.00 3,891,686,696.67 Total Expenditure (B) 4,629,565,158.93 5,490,916,603.70 - 5,490,916,603.70 861,351,444.77 1,041,600,232.65 Operating Balance: (A - B) 2,912,845,762.66 5,541,831,742.48 - 5,541,831,742.48 2,628,985,979.82	-			-	-		-	0.00
2,770,657,330.47 Salaries & Wages 5 3,728,586,504.03 3,812,877,505.70 3,812,877,505.70 84,291,001.67 171,723,000.33 Social Benefits 6 403,474,295.69 403,300,000.00 403,300,000.00 -174,295.69 598,299,545.51 Overhead Cost 7 292,406,949.21 831,119,519.00 831,119,519.00 538,712,569.79 203,140,052.85 Grants & Contributions 158,491,551.36 443,619,579.00 443,619,579.00 285,128,027.64 - Subsidies General - - 0 0 0.00 147,866,767.51 Interest/Discount 8 46,605,858.64 - 0 0 -46,605,858.64 - Transfer to other Fund - - 0 0 0.00 3,891,686,696.67 Total Expenditure (B) 4,629,565,158.93 5,490,916,603.70 - 5,541,831,742.48 - 5,541,831,742.48 2,628,985,979.82 1,041,600,232.65 Operating Balance: (A - B) 2,912,845,762.66 5,541,831,742.48 - 5,541,831,742.48 2,628,985,979.82 <th>4,933,286,929.32</th> <th>Total Revenue (A)</th> <th></th> <th>7,542,410,921.59</th> <th>11,032,748,346.18</th> <th>-</th> <th>11,032,748,346.18</th> <th>3,490,337,424.59</th>	4,933,286,929.32	Total Revenue (A)		7,542,410,921.59	11,032,748,346.18	-	11,032,748,346.18	3,490,337,424.59
2,770,657,330.47 Salaries & Wages 5 3,728,586,504.03 3,812,877,505.70 3,812,877,505.70 84,291,001.67 171,723,000.33 Social Benefits 6 403,474,295.69 403,300,000.00 403,300,000.00 -174,295.69 598,299,545.51 Overhead Cost 7 292,406,949.21 831,119,519.00 831,119,519.00 538,712,569.79 203,140,052.85 Grants & Contributions 158,491,551.36 443,619,579.00 443,619,579.00 285,128,027.64 - Subsidies General - - 0 0 0.00 147,866,767.51 Interest/Discount 8 46,605,858.64 - 0 0 -46,605,858.64 - Transfer to other Fund - - 0 0 0.00 3,891,686,696.67 Total Expenditure (B) 4,629,565,158.93 5,490,916,603.70 - 5,541,831,742.48 - 5,541,831,742.48 2,628,985,979.82 1,041,600,232.65 Operating Balance: (A - B) 2,912,845,762.66 5,541,831,742.48 - 5,541,831,742.48 2,628,985,979.82 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
171,723,000.33 Social Benefits 6 403,474,295.69 403,300,000.00 403,300,000.00 -174,295.69 598,299,545.51 Overhead Cost 7 292,406,949.21 831,119,519.00 831,119,519.00 538,712,569.79 203,140,052.85 Grants & Contributions 158,491,551.36 443,619,579.00 443,619,579.00 285,128,027.64 - Domestic Interest/Discount 8 46,605,858.64 - 0 0 -46,605,858.64 - Transfer to other Fund - - 0 0 0.00 3,891,686,696.67 Total Expenditure (B) 4,629,565,158.93 5,490,916,603.70 - 5,490,916,603.70 861,351,444.77 1,041,600,232.65 Operating Balance: (A - B) 2,912,845,762.66 5,541,831,742.48 - 5,541,831,742.48 2,628,985,979.82		LESS EXPENDITURE:						
598,299,545.51 Overhead Cost 7 292,406,949.21 831,119,519.00 831,119,519.00 538,712,569.79 203,140,052.85 Grants & Contributions 158,491,551.36 443,619,579.00 443,619,579.00 285,128,027.64 - Subsidies General - - 0 0 0.00 147,866,767.51 Interest/Discount 8 46,605,858.64 - 0 0 -46,605,858.64 - Transfer to other Fund - 0 0 0 0.00 3,891,686,696.67 Total Expenditure (B) 4,629,565,158.93 5,490,916,603.70 - 5,490,916,603.70 861,351,444.77 1,041,600,232.65 Operating Balance: (A - B) 2,912,845,762.66 5,541,831,742.48 - 5,541,831,742.48 2,628,985,979.82	2,770,657,330.47	Salaries & Wages	5	3,728,586,504.03	3,812,877,505.70		3,812,877,505.70	84,291,001.67
203,140,052.85 Grants & Contributions - Subsidies General - Domestic Interest/Discount - Transfer to other Fund - Total Expenditure (B) - Transfer to Capital - Transfer to Capital - Subsidies General - O O O O O O O O O O O O O O O O O O O	171,723,000.33	Social Benefits	6	403,474,295.69	403,300,000.00		403,300,000.00	-174,295.69
- Subsidies General - 0 0 0 0.00 147,866,767.51 Domestic Interest/Discount 8 46,605,858.64 - 0 0 0 -46,605,858.64 - Transfer to other Fund - 0 0 0 0.00 3,891,686,696.67 Total Expenditure (B) 4,629,565,158.93 5,490,916,603.70 - 5,490,916,603.70 861,351,444.77 1,041,600,232.65 Operating Balance: (A - B) 2,912,845,762.66 5,541,831,742.48 - 5,541,831,742.48 2,628,985,979.82	598,299,545.51	Overhead Cost	7	292,406,949.21	831,119,519.00		831,119,519.00	538,712,569.79
147,866,767.51 Domestic Interest/Discount 8 46,605,858.64 - 0 0 -46,605,858.64	203,140,052.85	Grants & Contributions		158,491,551.36	443,619,579.00		443,619,579.00	285,128,027.64
147,866,767.51 Domestic Interest/Discount 8 46,605,858.64 - 0 0 -46,605,858.64 - 0 0 0 0.00	-	Subsidies General		-	_	0	0	0.00
3,891,686,696.67 Total Expenditure (B) 4,629,565,158.93 5,490,916,603.70 - 5,490,916,603.70 861,351,444.77 1,041,600,232.65 Operating Balance: (A - B) 2,912,845,762.66 5,541,831,742.48 - 5,541,831,742.48 2,628,985,979.82 Transfer to Capital	147,866,767.51		8	46,605,858.64	-			
1,041,600,232.65 Operating Balance: (A - B) 2,912,845,762.66 5,541,831,742.48 - 5,541,831,742.48 2,628,985,979.82 Transfer to Capital	-	Transfer to other Fund		-	-	0	0	0.00
Transfer to Capital	3,891,686,696.67	Total Expenditure (B)		4,629,565,158.93	5,490,916,603.70	-	5,490,916,603.70	861,351,444.77
Transfer to Capital	1,041,600,232.65	Operating Balance: (A - B)		2,912,845,762.66	5,541,831,742.48	-	5,541,831,742.48	2,628,985,979.82
1,041,600,232.65 Development tuna 2,912,845,762.66	4 044 600 000 5			204201=55		ı		I
	1,041,600,232.65	речегормент нипа		2,912,845,/62.66				

DALA LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
36,747,978.72	Opening Balance 1/1/2024		181,118,341.83				-
	Add: Revenue						-
							0%
1,041,600,232.65	Transfer from Capítal Development Fund		2,912,845,762.66				070
	Infrastructural Development						0%
0	Loan Commercial Agriculture		0	-	0	0	00/
0	Credit Scheme		0	-	0	0	0%
	Small And Medium Scale						0%
0	Enterprises Loan		0	-	0	0	
0	Aids & Grants		0	-	0	0	0%
1,078,348,211.37	Total Revenue		3,093,964,104.49	-	_	_	0%
	Less: Capital Expenditure			I		T	-
125,816,374.24	Fixed Assets Procured		278,931,828.08	878,000,000.00	878,000,000.00		32%
116,798,696.16	Construction / Provision		1,507,151,738.07	3,602,250,183.49	3,602,250,183.49		42%
35,327,459.30	Rehabilitation / Repairs	9	228,524,907.80	682,322,983.46	682,322,983.46		33%
-	Preservation of the Environment		106,373,957.95	160,000,000.00	160,000,000.00		66%
-	Other Capital Project		-	30,000,000.00	30,000,000.00		0%
91,184,818.18	Liabilities / Equities		9,224,250.26	163,576,006.17	163,576,006.17		6%
369,127,347.88	Sub-total Sub-total		2,130,206,682.16	5,516,149,173.12	5,516,149,173.12	-	39%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
369,127,347.88	Total Capital Expenditure for the year		2,130,206,682.16	5,516,149,173.12	5,516,149,173.12	-	39%
							-
709,220,863.49	Closing Balance		963,757,422.33	-5,516,149,173.12	-5,516,149,173.12	0.00	-0.39
705,220,003.43	Second Deterior		303,131,722.33	/	0,310,173,173.12	0.00	-0.55

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

SCHEDULE OF ADVANCES & DEPOSITS DALA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		(708,540,999.55)	7,701,640,068.80	6,809,393,918.36	183,705,150.89
2	Stabilization		629,913,185.80		629,203,573.42	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	TOTAL		112,902,709.08	252,228,593.88	195,081,047.21	170,050,255.75
			445 555 55	252 222 555	405 004 045 04	470 070 077
93			21,782,815.53	105,746,458.68	95,676,062.86	31,853,211.35
21	LOAN BOOK			2,098,385.51	2,098,385.51	-
20	CREDIT DIRECT			8,542,257.00	8,542,257.00	-
19	OVER PAYMENT			688,986.19	688,986.19	-
18	NASSARAWA DEDUCTION	D/17	-	19,617,202.50	19,617,202.50	-
17	D/TOFA DEDUCTION	D/16	-	397,700.00	397,700.00	-
16	FAGGE	D/15	-	6,888,325.00	6,888,325.00	-
15	MOTORCYCLE LOAN	D/14	-	17,325,664.00	17,325,664.00	-
14	HEALTH CONTRI (POL)	D/12	-			-
13	PARTY CONTRIBUTION	D/13	-	2,422,632.86	2,422,632.86	-
12	HEALTH CONTRIBUTION	D/11	-	19,589,400.00	19,589,400.00	-
11	NULGE RICE DED	D/10	(230,450.00)			(230,450.00)
10	BALANCE PAYMENT	D/9	(31,267,846.70)			(31,267,846.70)
9	10% RETENTION	D/7	43,883,344.11	10,070,395.82		53,953,739.93
8	MHUW	D/3	-	12,366,126.83	12,366,126.83	-
7	NULGE	D/2	9,397,768.12	5,739,382.97	5,739,382.97	9,397,768.12
	Other Deposits 1:					
	Sub-total Sub-total		91,119,893.55	146,482,135.20	99,404,984.35	138,197,044.40
6	PENSION CONTRIBUTION	D/4	4,695,947.73	53,554,172.12	53,554,172.12	4,695,947.73
5	PAYEE	D/11	37,721,844.37	45,850,812.23	45,850,812.23	37,721,844.37
4	1% STAMP DUTY	D/8	9,697,423.17	306,725.18		10,004,148.35
2	VAT	D/6	26,949,748.05 12,054,930.23	46,165,791.23		27,554,382.49 58,220,721.46
1	Government Deposits: 5% GOVT TAX	D/5	26.040.749.05	604,634.44		27 554 202 40





DAMBATTA LOCAL GOVERNMENT

Tel: Mobile:

(OFFICE OF THE CHAIRMAN)

P.M.B. 3021 Kano - Nigeria

In	case	of reply	please	quote	Reference
	No:				

Date:____

STATEMENT OF ACCOUNTING POLICY

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

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

DAMBATTA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

DAMBATTA LOCAL GOVT. COUNCIL





DAMBATTA LOCAL GOVERNMENT

Tel: Mobile:

(OFFICE OF THE CHAIRMAN)

P.M.B. 3021 Kano - Nigeria.

In case of reply please quote Reference

No:.....

Date:____

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

DAMBATTA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

DAMBATTA LOCAL GOVT. COUNCIL



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF DANBATTA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Danbatta Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Danbatta Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi ONA AUDITOR GENERAL

2024 1446 AH

DAMBATTA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET VEAR 2024 VEAR 2024 VEAR 2023	CASH FLOWS FROM OPERATING ACTIVITIES VEAR 2024 VEAR 2025 V					
VEAR 2023	CAR 2024 VEAR 2024 VEAR 2024 VEAR 2024 VEAR 2024 VEAR 2025 Carbon VEAR 2024 VEAR 2025 Carbon VEAR 2025 Carbon VEAR 2026 Carbon VEAR 2026 Carbon VEAR 2026 VEAR 202	ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
1,565,5913,300,777 Local Govt Share of Statutory Allocation 2,483,849,496 1,1,154,270,089.07 1,1092,544,077.74 Other Federally Allocated Revenue 1,715,932,686.51 743,570,384.09 68,000,000.00 10% State Allocation 2,682,126,230,76 2,653,033,349.80 243,153,961,43 3,650,000.00 Tax Revenue 2 937,000.00 323,159.1013 7,770,000.00 Tax Revenue 3 74,753,126.03 1,666,001.38 7,770,000.00 Investment income 3 74,753,126.03 1,666,001.38 7,770,000.00 Investment income 3 74,753,126.03 1,666,001.38 7,770,000.00 Tax Revenue 3 74,753,126.03 7,7	5,555,918,300,77 Local Gord Share of Statutory Allocation 2,483,848,494,76 1,154,276,089 or 1,152,741, 1 Local Gord Share of VATT 2,482,126,290,791,341 1,092,544,077,74 Other Federally Allocated Revenue 1,1715,932,685,51 738,708,384,94 69,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000 1,000,000,000,000 1,000,0	YEAR 2024	G. G. T. E. G. T.	Hotes	YEAR 2024	YEAR 2023
988,087,294.15 Local Goor Share of VAT 1,297,992,943.54 1,925,407.774 Other Federally Allocated Revenue 1,175,932,686.51 2,493,939,943.54 69,000,000.00 10% State Allocation 2,493,100,000.00 10% State Allocation 2,493,100,000.00 124,315,961.81 2,493,100.00 17,490.000.00	989,087,294.15 Local Gord Share of VAT 2,482,126,250.76 1,297,992,913.54 1,392,944.077.74 Other Federally Allocated Revenue 1,175,932,686.13 45,565,556.6 2,433,153,961.8 3,650,000.00 10% State Allocation 2,653,033,348.80 2,433,153,961.8 3,650,000.00 323,380.90 119,033,547.65 Non Tax Revenue 2 937,000.00 923,380.19 119,033,547.65 Non Tax Revenue 3 74,775,000.00 Non Tax Revenue 13,333,334.80 10,668,907.35 119,033,547.65 Non Tax Revenue 13,333,334.80 10,668,907.35 119,033,547.65 Non Tax Revenue 13,333,334.80 10,668,907.35 119,033,547.65 Non Tax Revenue 13,333,334.80 10,668,907.35 119,030,000 Non Tax Revenue 13,333,334.80 13,333,334.80 10,668,907.35 119,030,000 Non Tax Revenue 13,333,334.80 13,333,334.80 10,668,907.35 119,000,000 Extraordinary Items 1,200,000.00 Social Benefits 1				` '	· · · · · · · · · · · · · · · · · · ·
1,092,544,077,74	1,092,544,077.74 Other Federally Allocated Revenue	5,655,918,300.77			543,848,549.76	1,154,276,089.07
69,000,000.00 10% State Allocation 2,633,033,49.80 243,153,645.66 3,650,000.00 Tax Revenue 2 2 937,000.00 233,190.19 119,033,547.65 Non Tax Revenue 2 2 937,000.00 223,190.19 119,033,547.65 Non Tax Revenue 3 74,755,126.03 10,668,091.38 71,700,000.00 Interest Earned 13,335,934.32 6,090,750.00 1	69,000,000.00 10% State Allocation				2,482,126,250.76	1,297,992,913.54
Other Capital Receipts	Other Capital Receipts		·	<u>1</u>	1,715,932,686.51	
3,650,000,000 Tax Revenue 2 937,000.00 923,190.11 1910,033,4765 Not Tax Revenue 3 74,735,126.03 10,668,090.138 7,170,000.00 Investment Income 13,333,934.32 6,090,750.00 Interest Earned -	3,690,000,000 Tax Revenue 2 937,000,000 923,190.1] 119,033,357,658 Non Tax Revenue 3 3 74,735,126.03 10,666,901.38 7,170,000.00 Investment Income 13,333,934.32 6,090,750.00 Interest Earned 4	69,000,000.00		_	-	
119,033,547.55	119,033,547.65	-	·	_	· · · · · ·	
7,170,000.00 Investment Income	7,170,000.00 Investment Income 13,333,934.32 6,090,750.00 Interest Earned -				,	·
Interest Earned	Interest Earned			3		
Aids & Grants Domestic Loans/Borrowings	Refund and Re-imbursement	7,170,000.00		-	13,333,934.32	6,090,750.00
Aids & Grants	- Aids & Grants - Domestic Loans/Borrowings - 1,200,000.00 - Extraordinary Items - Prepayments/Arrears of Revenue - 7,937,603,220.31 - Total Receipts from Operating Activities (A) - PAYMENTS: - 2,028,382,109.26 - Salaries & Wages - S. 2,663,253,801.95 - 2,145,743,268.04 - 269,800,000.00 - Social Benefits - G. 276,377,419.85 - 171,269,153.91 - 210,918,067.37 - Grants & Contributions - 130,085,159.73 - 166,128,720,38 Domestic Interest/Discount - Total Contributions - Domestic Interest/Discount - Total Outflow from Operating Activities (B) - 23,396,650,176.63 - Total Outflow from Operating Activities (B) - 3,962,205,780.65 - 2,943,103,746.82 - Net Cashflow From Operating Activities C = (A-B) - 3,396,850,176.63 - CASH OUTFLOW FROM INVESTING ACTIVITIES - 453,000,000.00 - Fixed Assets Procured - 241,501,423.84 - 40,331,818.17 - 176,976,448.99 - 17,460,000.00 - 53,000,000.00 - Other Capital Project - 300,000,000.00 - Liabilities / Equities - Other Capital Project - Cash OutFLOW FROM Investing Activities E (C-D) - 1,833,465,857.25 - Total Expenditure D - Increase/decrease in other Cash Assets - Total Expenditure on Aids & Grant - Repayment of Borrowings - Total Expenditure in other cash equivelent account = 6 - 1,926,802,543.46 - 19,1617,033.73 - Total Expenditure from Financing Activities F - Total Expenditure from Financing Activities F - Total Expenditure in other cash equivelent account = 6 - 1,926,802,543.46 - 19,1617,033.73 - Total Expenditure from Financing Activities F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities F - 1,926,802,543.46 - 191,617,033.73 - 191,626,262.52 - 191,626,262.52 - 193,626,62.11 - 195,626,623.52 - 193,626,62.1	-		\dashv $_{\Lambda}$ \vdash	-	
1,200,000.00 Extraordinary Items	Domestic Interest/Discount Section of Parts S			-		
1,200,000.00 Extraordinary Items	1,200,000.00 Extraordinary Items	_		-	_	
- Prepayments/Arrears of Revenue	Prepayments/Arrears of Revenue	1 200 000 00		-	-	_
7,937,603,220.31 Total Receipts from Operating Activities (A) 7,883,946,897.18 3,502,230,375.56 PAYMENTS: 2,028,382,109.26 Salaries & Wages 5 5 2,863,253,891.95 2,145,743,268.04 269,800,00.00 Social Benefits 6 276,377,419.85 171,285,153.91 887,550,000.00 Overhead Cost 7 645,883,450.48 312,079,836.78 210,918,067.37 Grant & Contributions 130,085,159.73 166,128,720.58 210,918,067.37 Grant & Contributions 130,085,159.73 166,128,720.58 210,918,067.37 Grant & Contributions 130,085,159.73 166,128,720.58 210,918,067.37 Grant & Contributions 146,676.751 210,918,918,918,918,918,918,918,918,918,918	Total Receipts from Operating Activities (A) T,483,946,897.18 3,502,230,375.56	-	,	-	-	_
PAYMENTS: Salaries & Wages 5 2,863,253,891.95 2,145,743,268.04 269,800,000.00 Social Benefits 6 276,377,419.85 171,285,153.91 887,550,000.00 Overhead Cost 7 645,883,450.48 312,079,836.78 210,918,067.37 Grants & Contributions 130,085,159.73 166,128,720.58 210,918,067.37 Grants & Contributions 147,866,767.51 3,396,650,176.63 Total Outflow from Operating Activities (B) 3,962,205,780.65 2,943,103,746.82	PAYMENTS: 2,028,382,109.26 Salaries & Wages 5 2,863,253,891.95 2,145,743,268.04 269,800,000.00 Social Benefits 6 276,377,419.85 171,285,153.91 887,550,000.00 Overhead Cost 7 645,834,560.48 312,079,386.78 210,918,067.37 Grants & Contributions 130,085,159.73 166,128,720.58 2.00,000.00 Subsidies General 2.00,000,000.00 Domestic Interest/Discount 8 46,605,858.64 147,866,767.51 3,396,650,176.63 Total Outflow from Operating Activities (B) 3,962,205,780.65 2,943,103,746.82 Net Cashflow From Operating Activities C = (A-B) 3,521,741,116.53 559,126,628.74 CASH OUTFLOW FROM INVESTING ACTIVITIES 241,501,423.84 40,331,818.17 1,131,966,334.20 Construction / Provision 628,220,891.21 107,128,910.53 1,960,775,571.81 Rehabilitation / Repairs 776,976,448.59 17,460,000.00 53,000,000.00 Diverservation of the Environment 9 3,432,625.00 3,899,241,906.01 Total Capital Expenditure = D 1,688,275,259.28 221,846,971.49 Net Cash Flow from Investing Activities E = (C-D) 1,833,465,857.25 337,279,657.25 CASH OUTFLOW FROM Invasting Activities = F 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities = F 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (33,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43	7,937,603,220.31	, ,		7,483,946,897.18	3,502,230,375.56
2,028,382,109.26 Salaries & Wages 269,800,000.00 Social Benefits 6 276,377,419.85 171,285,153.91 887,550,000.00 Overhead Cost 7 645,883,450.48 312,079,336.78 210,918,067.37 Grants & Contributions 10,085,159.73 166,128,720.58 210,918,067.37 Grants & Contributions 210,918,067.37 Grants & Contributions 3,306,550,176.63 Total Outflow from Operating Activities (B) 3,396,550,176.63 Total Outflow from Operating Activities (B) 3,962,205,780.65 2,943,103,746.82 Net Cash flow From Operating Activities C = (A-B) 3,521,741,116.53 559,126,628.74	2,028,382,109.26 Salaries & Wages 5 2,863,253,389.195 2,145,743,268.04 269,800,000.00 Social Benefits 6 276,377,419.85 171,285,153.91 887,550,000.00 Overhead Cost 7 645,883,450.48 312,079,383.78 210,918,067.37 Grants & Contributions 130,085,159.73 166,128,720.58 - Domestic Interest/Discount 8 46,605,858.64 147,866,767.51 - Transfer to other Fund - - Total Outflow from Operating Activities (B) 3,962,205,780.65 2,943,103,746.82	, , ,				, , ,
269,800,000.00 Social Benefits 6 276,377,419.85 171,285,153.91 887,550,000.00 Overhead Cost 7 645,883,450.48 312,079,386.78 210,918,067.37 Grants & Contributions 130,085,159.73 166,128,720.58 - Domestic Interest/Discount 8 46,605,858.64 147,866,767.51 - Transfer to other Fund - 3,396,650,176.63 Total Outflow from Operating Activities (B) 3,562,205,780.65 2,943,103,746.82	269,800,000.00 Social Benefits 6 276,377,419.85 171,285,153.91		PAYMENTS:			
887,550,000.00	887,550,000.00 Overhead Cost 210,918,067.37 Grants & Contributions 130,085,159.73 166,128,720.58 130,085,159.73 166,128,720.58 130,085,159.73 166,128,720.58 130,085,159.73 166,128,720.58 130,085,159.73 166,128,720.58 147,866,767.51 - Transfer to other Fund - Transfer to other Fund 3,396,650,176.63 Total Outflow from Operating Activities (B) 3,962,205,780.65 2,943,103,746.82 Net Cashflow From Operating Activities C = (A-B) 3,521,741,116.53 559,126,628.74 Cash OutFlow From Investing Activities 453,500,000.00 Fixed Assets Procured 453,500,000.00 Fixed Assets Procured 53,000,000.00 Fixed Assets Procured 53,000,000.00 Fixed Preservation of the Environment 9,3432,625.00 - Other Capital Project 300,000,000.00 Liabilities / Equities 38,143,870.64 56,926,242.79 3,899,241,906.01 Total Capital Expenditure = D Cash OutFlow From Investing Activities E = (C-D) 1,833,465,857.25 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 Liability (2,221,971,964.37) (45,554,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43	2,028,382,109.26	Salaries & Wages	5	2,863,253,891.95	2,145,743,268.04
210,918,067.37 Grants & Contributions 120,918,067.37 Grants & Contributions 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,159.73 166,128,720.58 120,085,176.63 147,866,767.51 120,085,176.63 147,866,767.51 120,085,176.63 147,866,767.51 120,085,176.63 147,866,767.51 120,000.000 1	210,918,067.37 Grants & Contributions 130,085,159,73 166,128,720.58 - Subsidies General	269,800,000.00	Social Benefits	6	276,377,419.85	171,285,153.91
- Subsidies General - Domestic Interest/Discount - Domestic Interest/Discount - Transfer to Other Fund Fund Fund Fund Fund Fund Fund Fund	. Subsidies General . Domestic Interest/Discount . Transfer to Other Fund . Total Outflow from Operating Activities C = (A-B) . 3,996,205,780.65 . 2,943,103,746.82 Net Cash Outflow From Operating Activities C = (A-B) . 3,521,741,116.53 . 559,126,628.74	887,550,000.00	Overhead Cost	7	645,883,450.48	312,079,836.78
- Domestic Interest/Discount - Transfer to other Fund - Transfer to other Fund - 3,396,650,176.63 - Total Outflow from Operating Activities (B) - Sp. 126,628.74 Net Cashflow From Operating Activities C = (A-B)	- Domestic Interest/Discount - Transfer to other Fund - Transfer to other Fund - 3,396,650,176.63 - Total Outflow from Operating Activities (B) - Net Cashflow From Operating Activities (C = (A-B) - Net Cashflow From Operating Activities C = (A-B) - CASH OUTFLOW FROM INVESTING ACTIVITIES - 453,500,000.00 - Fixed Assets Procured - 241,501,423.84 - 40,331,818.17 - 1,131,966,334.20 - Construction / Provision - 1,960,775,571.81 - Rehabilitation / Repairs - Other Capital Project - Other Capital Project - Other Capital Project - Other Capital Project - 300,000,000.00 - Itabilities / Equities - 38,143,870.64 - 56,926,242.79 - 3,899,241,906.01 - Net Cash Flow from Investing Activities E = (C-D) - 1,833,465,857.25 - ASSET Outflow FROM FINANCING ACTIVITIES - Capital Expenditure on Aids & Grant - Repayment of Borrowings - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - Increase/decrease in other Cash Assets - Increase/decrease in other Cash Assets - Total Movement in other cash equivelent account = G - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities = F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities = F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities = F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities = F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities = F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities = F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities = F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities = F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities = F - 1,926,802,543.46 - 191,617,033.73 - Total Expenditure from Financing Activities = F - 1,926,802,543.46 - 191,617,033.73	210,918,067.37	Grants & Contributions		130,085,159.73	166,128,720.58
- Transfer to other Fund 3,396,650,176.63 Total Outflow from Operating Activities (B) 3,962,205,780.65 2,943,103,746.82 Net Cashflow From Operating Activities C = (A-B) 3,521,741,116.53 559,126,628.74	Transfer to other Fund 3,396,650,176.63 Total Outflow from Operating Activities (B) 3,962,205,780.65 2,943,103,746.82	-	Subsidies General		-	-
3,396,650,176.63 Total Outflow from Operating Activities (B) 3,962,205,780.65 2,943,103,746.82	3,396,650,176.63 Total Outflow from Operating Activities (B) 3,962,205,780.65 2,943,103,746.82	-		8	46,605,858.64	147,866,767.51
Net Cashflow From Operating Activities C = (A-B) 3,521,741,116.53 559,126,628.74	Net Cashflow From Operating Activities C = (A-B) 3,521,741,116.53 559,126,628.74	-			-	
CASH OUTFLOW FROM INVESTING ACTIVITIES 241,501,423.84 40,331,818.17	CASH OUTFLOW FROM INVESTING ACTIVITIES 241,501,423.84 40,331,818.17	3,396,650,176.63	Total Outflow from Operating Activities (B)		3,962,205,780.65	2,943,103,746.82
CASH OUTFLOW FROM INVESTING ACTIVITIES 241,501,423.84 40,331,818.17 1,131,966,334.20 Construction / Provision 628,220,891.21 107,128,910.53 1,960,775,571.81 Rehabilitation / Repairs 776,976,448.59 17,460,000.00 53,000,000.00 Preservation of the Environment 9 3,432,625.00 -	CASH OUTFLOW FROM INVESTING ACTIVITIES 241,501,423.84 40,331,818.17					
453,500,000.00 Fixed Assets Procured 241,501,423.84 40,331,818.17 1,131,966,334.20 Construction / Provision 628,220,891.21 107,128,910.53 1,960,775,571.81 Rehabilitation / Repairs 776,976,448.59 17,460,000.00 53,000,000.00 Preservation of the Environment 9 3,432,625.00 -	453,500,000.00 Fixed Assets Procured 241,501,423.84 40,331,818.17 1,131,966,334.20 Construction / Provision 628,220,891.21 107,128,910.53 1,960,775,571.81 Rehabilitation / Repairs 776,976,448.59 17,460,000.00 53,000,000.00 Preservation of the Environment 9 3,432,625.00 -		Net Cashflow From Operating Activities C = (A-B)		3,521,741,116.53	559,126,628.74
453,500,000.00 Fixed Assets Procured 241,501,423.84 40,331,818.17 1,131,966,334.20 Construction / Provision 628,220,891.21 107,128,910.53 1,960,775,571.81 Rehabilitation / Repairs 776,976,448.59 17,460,000.00 53,000,000.00 Preservation of the Environment 9 3,432,625.00 - Other Capital Project 300,000,000.00 Liabilities / Equities 38,143,870.64 56,926,242.79 3,899,241,906.01 Total Capital Expenditure = D 1,688,275,259.28 221,846,971.49 Net Cash Flow from Investing Activities E = (C-D) 1,833,465,857.25 337,279,657.25 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 (295,169,420.91) 145,662,623.52 Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	453,500,000.00 Fixed Assets Procured 241,501,423.84 40,331,818.17 1,131,966,334.20 Construction / Provision 628,220,891.21 107,128,910.53 1,960,775,571.81 Rehabilitation / Repairs 776,976,448.59 17,460,000.00 53,000,000.00 Preservation of the Environment 9 3,432,625.00 -		CACH OUTELOW FROM INVESTING ACTIVITIES			
1,131,966,334.20	1,131,966,334.20 Construction / Provision 1,960,775,571.81 Rehabilitation / Repairs 53,000,000.00 Preservation of the Environment Other Capital Project 300,000,000.00 Liabilities / Equities 3,899,241,906.01 Total Capital Expenditure = D 1,688,275,259.28 221,846,971.49 Net Cash Flow from Investing Activities E = (C-D) 1,833,465,857.25 337,279,657.25 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 (295,169,420.91) 145,662,623.52 Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (2ash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43	453 500 000 00			241 E01 422 94	40 221 010 17
1,960,775,571.81 Rehabilitation / Repairs 53,000,000.00 Preservation of the Environment Other Capital Project Signo,000,000.00 Liabilities / Equities Signo,000,000.00 Signo,000.00 Signo,000.00 Signo,000,000.00 Signo,000.00 Signo,00	1,960,775,571.81 Rehabilitation / Repairs 776,976,448.59 17,460,000.00 53,000,000.00 Preservation of the Environment 9 3,432,625.00 -			\dashv		· · · · · ·
S3,000,000.00 Preservation of the Environment S3,000,000,000.00 Context	S3,000,000.00 Preservation of the Environment S3,000,000,000.00 Context Capital Project S3,000,000,000.00 Context Capital Project S3,000,000,000.00 Context Capital Expenditure = D S3,83,43,870.64 S6,926,242.79 S7,899,241,906.01 Total Capital Expenditure = D S7,688,275,259.28 C21,846,971.49		*	-	·	
- Other Capital Project - 300,000,000.00 Liabilities / Equities 38,143,870.64 56,926,242.79 3,899,241,906.01 Total Capital Expenditure = D 1,688,275,259.28 221,846,971.49 Net Cash Flow from Investing Activities E = (C-D) 1,833,465,857.25 337,279,657.25 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F	- Other Capital Project - 300,000,000.00 Liabilities / Equities - 38,143,870.64 56,926,242.79 - 3,899,241,906.01 Total Capital Expenditure = D			- g		17,400,000.00
300,000,000.00 Liabilities / Equities	300,000,000.00 Liabilities / Equities 38,143,870.64 56,926,242.79 3,899,241,906.01 Total Capital Expenditure = D 1,688,275,259.28 221,846,971.49 Net Cash Flow from Investing Activities E = (C-D) 1,833,465,857.25 337,279,657.25 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F	-		-	5,452,025.00	_
3,899,241,906.01 Total Capital Expenditure = D	3,899,241,906.01 Total Capital Expenditure = D	300.000.000.00	•		38.143.870.64	56.926.242.79
Net Cash Flow from Investing Activities E = (C-D) 1,833,465,857.25 337,279,657.25 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 (295,169,420.91) Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	Net Cash Flow from Investing Activities E = (C-D)	, ,	·			
CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets (295,169,420.91) Increase/decrease in other Liability (2,221,971,964.37) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	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 (295,169,420.91) Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43	, , ,				, ,
Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) (295,169,420.91) 145,662,623.52 (295,169,420.91) 145,662,623.52	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 (295,169,420.91) Increase/decrease in other Liability (2,221,971,964.37) Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 196,630,272.95 50,967,649.43		Net Cash Flow from Investing Activities E = (C-D)		1,833,465,857.25	337,279,657.25
Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) (295,169,420.91) 145,662,623.52 (295,169,420.91) 145,662,623.52	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 (295,169,420.91) Increase/decrease in other Liability (2,221,971,964.37) Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 196,630,272.95 50,967,649.43					
Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability (2,221,971,964.37) Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	Repayment of Borrowings Total Expenditure from Financing Activities = F					
- Total Expenditure from Financing Activities = F	- Total Expenditure from Financing Activities = F					
MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets (295,169,420.91) 145,662,623.52 Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets (295,169,420.91) 145,662,623.52 Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43					
Increase/decrease in other Cash Assets (295,169,420.91) 145,662,623.52 Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	Increase/decrease in other Cash Assets (295,169,420.91) 145,662,623.52 Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43	-	Total Expenditure from Financing Activities = F		-	-
Increase/decrease in other Cash Assets (295,169,420.91) 145,662,623.52 Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	Increase/decrease in other Cash Assets (295,169,420.91) 145,662,623.52 Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43		MOVEMENT IN OTHER CASH FOLINGS FOR			
Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21)	Increase/decrease in other Liability (2,221,971,964.37) (45,954,410.21) Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43			+	(205 160 420 04)	145 (62 622 52
Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	Total Movement in other cash equivelent account = G 1,926,802,543.46 191,617,033.73 Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43			+		
Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43		increase/uecrease in other Lidblilly		(2,221,3/1,304.3/)	(43,334,410.21)
Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	Total Expenditure from Financing Activities = F 1,926,802,543.46 191,617,033.73 Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43		Total Movement in other cash equivelent account = G		1,926,802,543.46	191,617,033.73
Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52	Net Cash Flow from all Activities G = (E-F) (93,336,686.21) 145,662,623.52 Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43		-			
	Cash & Its Equivalent as at 1/1/2024 = H 196,630,272.95 50,967,649.43		<u> </u>			
	·		Net Cash Flow from all Activities G = (E-F)		(93,336,686.21)	145,662,623.52
0 1 0 11 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	·					
	Cash & Its Equivalent as at 31/12/2024 = (G+H) 103 293 586 74 106 620 272 05				196,630,272.95	50,967,649.43
Cash & Its Equivalent as at 31/12/2024 = (G+H) 102 202 596 74 106 620 272 05	Cash & 15 Equivalent as at 51/12/2027 - [0111] 103/253,500.74 130,030,272.55		Cash & Its Equivalent as at 31/12/2024 = (G+H)		103,293,586.74	196,630,272.95

DAMBATTA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
·	Notes	1 EAR 2024	TEAR 2023
ASSETS			
<u>Current Assets</u>			
Cash		-	
Taj bank fertilizer account		57,507,056.80	-
Main Account		4,510,951.86	196,615,157.00
access bank salary		40,987,439.31	-
Revenue Account		187,654.77	13,209.65
Others G.T Bank		100,484.00	1,906.30
Total Recurrent Assets (A)	10	103,293,586.74	196,630,272.95
Non-Current Assets			
Total Investments (B)	11	3,661,021.74	3,661,021.74
Advances	12		
Retained Balance		183,705,150.89	
Stabilization		709,612.38	479,584,184.18
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	479,584,184.18
Balance of Liabilities Over Assets (D)			2,154,680,027.54
Total Assets (D= A+B+C+D)		291,369,371.75	2,834,555,506.41
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS DEPOSITS			
Government		100,357,696.42	101,279,008.45
Others 1		112,225,845.62	112,225,845.62
Others 2		_	2,621,050,652.34
Total Deposits (E)		212,583,542.04	2,834,555,506.41
Balance of Assets Over Liabilities (F)		78,785,829.71	2,004,000,41
*			2 024 FFF F0C 44
Total Liabilities (G= D+E+F)		291,369,371.75	2,834,555,506.41

DAMBATTA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

	r						
Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)					Dudest	Dudget	Final Budget
					Budget	Budget	Final Budget
	REVENUE:						
1,154,276,089.07	Local Govt Share of Statutory Allocation		543,848,549.76	5,655,918,300.77		5,655,918,300.77	5,112,069,751.01
1,297,992,913.54	Local Govt Share of VAT		2,482,126,250.76	989,087,294.15		989,087,294.15	1,493,038,956.61
743,670,834.49	Other Federally Allocated Revenue	<u>1</u>	1,715,932,686.51	1,092,544,077.74		1,092,544,077.74	-623,388,608.77
45,454,545.46	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
243,153,961.43	Other Capital Receipts		2,653,033,349.80	-			2,653,033,349.80
923,190.19	Tax Revenue	2	937,000.00	3,650,000.00		3,650,000.00	2,713,000.00
10,668,091.38	Non Tax Revenue	3	74,735,126.03	119,033,547.65		119,033,547.65	44,298,421.62
6,090,750.00	Investment Income	3	13,333,934.32	7,170,000.00		7,170,000.00	
6,090,750.00			13,333,934.32	7,170,000.00		7,170,000.00	-6,163,934.32
-	Interest Earned Refund and Re-		-	-		-	0.00
-	imbursement	4	-	-		-	0.00
-	Aids & Grants Domestic		-	-		-	0.00
-	Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items Prepayments/Arrears		-	1,200,000.00		1,200,000.00	1,200,000.00
-	of Revenue		-	-		-	0.00
3,502,230,375.56	Total Revenue (A)		7,483,946,897.18	7,937,603,220.31	-	7,937,603,220.31	453,656,323.13
	LESS EXPENDITURE:						
2,145,743,268.04	Salaries & Wages	5	2,863,253,891.95	2,028,382,109.26		2,028,382,109.26	-834,871,782.69
171,285,153.91	Social Benefits	6	276,377,419.85	269,800,000.00		269,800,000.00	-6,577,419.85
312,079,836.78	Overhead Cost	7	645,883,450.48	887,550,000.00		887,550,000.00	241,666,549.52
166,128,720.58	Grants & Contributions		130,085,159.73	210,918,067.37		210,918,067.37	80,832,907.64
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
2,943,103,746.82	Total Expenditure (B)		3,962,205,780.65	3,396,650,176.63	-	3,396,650,176.63	(565,555,604.02)
559,126,628.74	Operating Balance: (A - B)		3,521,741,116.53	4,540,953,043.68	-	4,540,953,043.68	1,019,211,927.15
559,126,628.74	Transfer to Capital Development Fund		3,521,741,116.53				

DAMBATTAI LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
50,967,649.43	Opening Balance 1/1/2024		196,630,272.95				
	Add: Revenue						-
							0%
559,126,628.74	Transfer from Capítal Development Fund		3,521,741,116.53				370
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	_	0	0	0%
0	Aids & Grants		0	_	0	0	0%
	Total Revenue			-	0	0	0%
610,094,278.17	lotal kevenue		3,718,371,389.48	-	-	-	-
	Less: Capital Expenditure						-
40,331,818.17	Fixed Assets Procured		241,501,423.84	453,500,000.00	453,500,000.00		53%
107,128,910.53	Construction / Provision		628,220,891.21	1,131,966,334.20	1,131,966,334.20		55%
17,460,000.00	Rehabilitation / Repairs	9	776,976,448.59	1,960,775,571.81	1,960,775,571.81		40%
-	Preservation of the Environment		3,432,625.00	53,000,000.00	53,000,000.00		6%
-	Other Capital Project		-	-	-		#DIV/0!
56,926,242.79	Liabilities / Equities		38,143,870.64	300,000,000.00	300,000,000.00		13%
221,846,971.49	Sub-total		1,688,275,259.28	3,899,241,906.01	3,899,241,906.01	-	43%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
1	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
221,846,971.49	Total Capital Expenditure for the year		1,688,275,259.28	3,899,241,906.01	3,899,241,906.01		43%
							-
388,247,306.68	Closing Balance		2,030,096,130.20	- 3,899,241,906.01	- 3,899,241,906.01	0.00	-0.43
230,2 17,000,00	C.Jonig Salarise		2,000,000,100.20	/ 5,555,2 11,500.01	2,033,2 11,300.01	0.00	0.73

SCHEDULE OF INVESTMENTS

DAMBATTA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

S/N	PARTICULARS	AMOUNT
1	DALA BUILDING SOCIETY	2,221,977.27
2	JAIZ BANK	477,272.50
3	URBAN DEVLOPMENT BANK	500,000.00
4	UNITY BANK	1,393.20
5	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,661,021.74

SCHEDULE OF ADVANCES & DEPOSITS DAMBATTA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	(2,653,033,349.80)	7,999,379,761.02	5,162,641,260.33	183,705,150.89
2	Stabilization	479,584,184.18		478,874,571.80	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYEE	D/1	6,789,868.19	44,364,957.70	44,364,957.70	6,789,868.19
2	NULGE	D/2	(42.00)	10,406,399.45	10,406,399.45	(42.00)
4	MHWU	D/3	30.00	10,483,916.64	10,483,916.64	30.00
5	5% TAX (BIR)	D/4	28,301,005.63			28,301,005.63
6	WITHOLDING TAX	D/5	13,416,224.73	5,724,786.93		19,141,011.66
7	8% PENSION	D/6	14,926,739.97	64,132,721.90	64,132,721.90	14,926,739.97
8	VAT	D/9	31,841,565.45	9,085,944.71	16,610,070.15	24,317,440.01
9	STAMP DUTY (BIR)	D/10	5,210,175.89	1,211,459.28	333,432.80	6,088,202.37
10	STAMP DUTY (FIR)	D/11	583,384.04			583,384.04
11	ANPP CONTRIBUTION	D/12	210,056.55			210,056.55
12						
	Sub-total		101,279,008.45	145,410,186.61	146,331,498.64	100,357,696.42
				_ 13, 123, 23102	_ :0,00_, :00101	_00,001,000.1

	Other Deposits 1:					
13	10% ETENTION MONEY	D/6	20,291,073.29			20,291,073.29
14	BALANCE PAYMENT	D/7	91,862,281.61			91,862,281.61
15	MUHD NABEGU KMC	D/13	12,499.98			12,499.98
16	SURAJO NASSARAWA	D/14	37,766.74			37,766.74
17	DAUDA MUHD GARKO	D/15	22,224.00			22,224.00
18	MOTORCYCLE DED	D/		27,580,100.00	27,580,100.00	-
19	HEALTH CONT	D/		24,504,000.00	24,504,000.00	_
20	FAGGE DED	D/		5,900,990.00	5,900,990.00	-
21	D/TOFA	D/		1,729,500.00	1,729,500.00	-
22	NASSARAWA	D/		4,474,188.00	4,474,188.00	-
23	PARTY CONT	D/		2,624,160.32	2,624,160.32	-
24	HEALTH CONT	D/		906,000.00	906,000.00	-
25	KUNCHI DED	D/		505,200.00	505,200.00	-
26	DBT DED	D/		8,068,800.00	8,068,800.00	-
27	CREDIT DIRECT	D/		7,270,821.87	7,270,821.87	-
28	LOAN BOOK DED	D/		2,425,815.10	2,425,815.10	-
29	PAYEE POL	D/		2,205,134.89	2,205,134.89	-
			112,225,845.62	88,194,710.18	88,194,710.18	112,225,845.62
				-		-
	Sub-total			-		
30	Retained Balance					-
	TOTAL		213,504,854.07	233,604,896.79	234,526,208.82	212,583,542.04





DAWAKIN KUDU LOCAL GOVERNMENT

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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

Tel: 064711020, 711922

In case of reply please quote Reference
No: Dies | Fin | wor 2/092

Date: 201 MAY' 2025

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

DAWAKIN KUDU LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

DAWAKIN KUDU LOCAL GOVT. COUNCIL



DAWAKIN KUDU LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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

In case of reply please quote Reference

Tel: 064711020, 711922

NO: DKD/FIM WOL 1/093

EMENTS MAY 2025

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

DAWAKIN KUDU LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

DAWAKIN KUDU LOCAL GOVT. COUNCIL



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

Website: www.lgundit.kn.ng.org Email: lgauditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF DAWAKIN KUDU LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Dawakin Kudu Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Dawakin Kudu Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi ADDITOR GENERAL

2024 1446 AH

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

CASH FLOWS FROM ORFRATING ACTIVITIES	Neter	ACTUAL	PREVIOUS
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
RECEIPTS		(=N=)	(=N=)
Local Govt Share of Statutory Allocation		584,616,080.26	1,240,801,989.90
Local Govt Share of VAT		2,562,008,100.92	1,339,239,633.82
Other Federally Allocated Revenue	<u>1</u>	1,826,859,701.33	794,670,741.85
10% State Allocation		-	45,454,545.46
Other Capital Receipts		1,332,534,598.78	243,153,961.43
Tax Revenue	2	1,280,000.00	10,351,212.72
Non Tax Revenue	3	80,902,849.35	41,765,732.72
Investment Income		9,414,098.00	7,047,160.00
Interest Earned		-	
Refund and Re-imbursement	4	-	
Aids & Grants		-	
Domestic Loans/Borrowings		-	
Extraordinary Items		-	
Prepayments/Arrears of Revenue		-	
Total Receipts from Operating Activities (A)		6,397,615,428.64	3,722,484,977.90
PAYMENTS:			
Salaries & Wages	5	2,715,913,777.50	2,061,546,430.37
Social Benefits	6	337,392,665.64	297,394,212.65
Overhead Cost	7	575,837,582.96	340,131,617.55
Grants & Contributions		155,076,830.19	146,426,636.86
Subsidies General		-	-
Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
Transfer to other Fund		-	
Total Outflow from Operating Activities (B)		3,830,826,714.93	2,993,365,664.94
N 10 10 5 0 11 11 11 0 (4 D)		2 566 702 742 74	720 440 242 05
Net Cashflow From Operating Activities C = (A-B)		2,566,788,713.71	729,119,312.96
CASH OUTFLOW FROM INVESTING ACTIVITIES			
Fixed Assets Procured		165,659,463.89	51,629,712.80
Construction / Provision		1,298,015,886.71	104,357,908.07
Rehabilitation / Repairs		349,758,724.21	54,402,364.11
Preservation of the Environment	9	109,836,169.35	-
Other Capital Project		-	-
Liabilities / Equities		209,882,720.35	236,271,087.63
Total Capital Expenditure = D		2,133,152,964.51	446,661,072.61
Not Cook Flow from Investigation Astribities F. (C.D.)		422 625 740 20	202 450 240 25
Net Cash Flow from Investing Activities E = (C-D)		433,635,749.20	282,458,240.35
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		(385,927,850.79)	154,307,553.60
Increase/decrease in other Liability		(637,974,173.44)	26,156,866.85
Total Movement in other cash equivelent account = G		252,046,322.65	128,150,686.75
Total Expenditure from Financing Activities = F		252,046,322.65	128,150,686.75
Total Expenditure Holli Fillanding Activities - F		232,040,322.03	120,130,000.73
Net Cash Flow from all Activities G = (E-F)		181,589,426.55	154,307,553.60
Cash & Its Equivalent as at 1/1/2024 = H		192,334,684.20	38,027,130.60
Cash & Its Equivalent as at 31/12/2024 = (G+H)		373,924,110.75	192,334,684.20

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash			
Main Account		243,481,372.05	192,324,936.50
Axcess Bank		73,006,019.62	
TAJ Bank		56,747,110.00	
Revenue Account		689,609.08	5,583.58
Others			4,164.12
Total Recurrent Assets (A)	10	373,924,110.75	192,334,684.20
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,664,167.78	3,664,167.78
_			
Advances	12		
Retained Balance		183,705,150.89	
Stabilization		709,612.38	570,342,614.06
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	570,342,614.06
Balance of Liabilities Over Assets (D)			873,581,956.20
Total Assets (D= A+B+C+D)		562,003,041.80	1,639,923,422.24
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others Total Liabilities (D)			
iotai Liabilities (D)		-	<u>-</u>
<u>DEPOSITS</u>		I	
Government		126,017,206.58	103,006,681.24
Others 1		216,932,042.22	204,282,042.22
Others 2		-	1,332,634,698.78
Total Deposits (E)		342,949,248.80	1,639,923,422.24
Balance of Assets Over Liabilities (F)		219,053,793.00	, , ,
Total Liabilities (G= D+E+F)		562,003,041.80	1,639,923,422.24
<u></u>			

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Not	Actual 2024	Final Budget	Supplemen	Original	Variance on
Actual 2023 (=N=)		es			tary Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of						
1,240,801,989.90	Statutory Allocation		584,616,080.26	4,121,870,141.48		4,121,870,141.48	3,537,254,061.22
1,339,239,633.82	Local Govt Share of VAT		2,562,008,100.92	2,342,868,913.37		2,342,868,913.37	-219,139,187.55
794,670,741.85	Other Federally Allocated Revenue	1	1,826,859,701.33	2,840,682,822.57		2,840,682,822.57	1,013,823,121.24
45,454,545.46	10% State Allocation		-	250,000,000.00		250,000,000.00	250,000,000.00
243,153,961.43	Other Capital Receipts		1,332,534,598.78	-		-	-1,332,534,598.78
10,351,212.72	Tax Revenue	2	1,280,000.00	60,459,186.00		60,459,186.00	59,179,186.00
41,765,732.72	Non Tax Revenue	3	80,902,849.35	174,270,313.62		174,270,313.62	93,367,464.27
7,047,160.00	Investment Income		9,414,098.00	38,000,000.00		38,000,000.00	28,585,902.00
-	Interest Earned		-	-		-	0.00
	Refund and Re-						0.00
-	imbursement	4	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	6,300,000.00		6,300,000.00	6,300,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,722,484,977.90	Total Revenue (A)		6,397,615,428.64	9,844,451,377.04	-	9,844,451,377.04	3,446,835,948.40
	LESS EXPENDITURE:						
2,061,546,430.37	Salaries & Wages	5	2,715,913,777.50	2,411,200,328.70		2,411,200,328.70	-304,713,448.80
297,394,212.65	Social Benefits	6	337,392,665.64	339,244,343.56		339,244,343.56	1,851,677.92
340,131,617.55	Overhead Cost	7	575,837,582.96	1,156,005,900.00		1,156,005,900.00	580,168,317.04
146,426,636.86	Grants & Contributions		155,076,830.19	215,000,000.00		215,000,000.00	59,923,169.81
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
2,993,365,664.94	Total Expenditure (B)		3,830,826,714.93	4,121,450,572.26	-	4,121,450,572.26	290,623,857.33
729,119,312.96	Operating Balance: (A - B)		2,566,788,713.71	5,723,000,804.78	-	5,723,000,804.78	3,156,212,091.07
729,119,312.96	Transfer to Capítal Development Fund		2,566,788,713.71		1	I	<u>I</u>
2, 25,522.50	1		,,,				

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
38,027,130.60	Opening Balance 1/1/2024		192,334,684.20				-
	Add: Revenue						-
729,119,312.96	Transfer from Capital Development Fund		2,566,788,713.71				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%
767,146,443.56	Total Revenue		2,759,123,397.91	-	-	-	0%
							-
	Less: Capital Expenditure		1			T	-
51,629,712.80	Fixed Assets Procured		165,659,463.89	819,531,911.91	819,531,911.91		20%
104,357,908.07	Construction / Provision		1,298,015,886.71	2,323,257,083.63	2,323,257,083.63		56%
54,402,364.11	Rehabilitation / Repairs	9	349,758,724.21	815,000,000.00	815,000,000.00		43%
-	Preservation of the Environment		109,836,169.35	175,000,000.00	175,000,000.00		63%
-	Other Capital Project		-	15,000,000.00	15,000,000.00		0%
236,271,087.63	Liabilities / Equities		209,882,720.35	811,106,664.16	811,106,664.16		26%
446,661,072.61	Sub-total		2,133,152,964.51	4,958,895,659.70	4,958,895,659.70	-	43%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
446,661,072.61	Total Capital Expenditure for the year		2,133,152,964.51	4,958,895,659.70	4,958,895,659.70	-	43%
							-
320,485,370.95	Closing Balance		625,970,433.40	-4,958,895,659.70	-4,958,895,659.70	0.00	-0.43

SCHEDULE OF INVESTMENTS

DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS DAWAKIN KUDU LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	(1,332,534,598.78)	6,918,485,180.26	5,402,245,430.59	183,705,150.89
2	Stabilization	570,342,614.06		569,633,001.68	709,612.38
					-
	Others:				-
3					-
4					-
	TOTAL		-		-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYEE	D/2	18,609,647.30	58,540,022.61	58,540,022.61	18,609,647.30
2	8% PENSION	D/86	_	72,833,771.97	72,833,771.97	-
4	5% VAT (FIR)	D/7	38,975,656.24	24,198,558.69	13,026,571.95	50,147,642.98
5	5% WHT (FIRS)	D/86	35,835,742.61	12,788,311.41	8,684,381.50	39,939,672.52
6	1% STAMP DUTY	D/9	7,916,710.53	9,476,534.99	1,741,926.30	15,651,319.22
7	15% WITH HOLDING TAX	D/10	1,618,174.56			1,618,174.56
8	DEVELOPMENT LEVY	D/13	50,750.00			50,750.00
	Sub-total		103,006,681.24	177,837,199.67	154,826,674.33	126,017,206.58
	Other Deposits 1:					
9	RETENSION MONEY	D/4	21,755,040.76	17,850,000.00	5,200,000.00	34,405,040.76
10	NULGE	D/5	(2,565,013.34)	8,515,654.63	8,515,654.63	(2,565,013.34)
11	STAFF BALANCE PAYMENT	D/11	38,037,288.10			38,037,288.10
12	MHWU	D/6	3,075,127.45	15,943,159.76	15,943,159.76	3,075,127.45
13	BALANCE PAYMENT	D/12	140,947,485.36			140,947,485.36

14 MR. JOHN BULL D/14 1,386.00 15 ALH. UBALE RANO D/15 924.00 16 BELLO HASSAN GAYA D/16 630.00	1,386.00 924.00
15 ALH. UBALE RANO 924.00	924.00
16 RELLO HASSAN GAYA D/16 630.00	I.
10 BEEEO HASSAN GATA 050.00	630.00
17 YAHAYA DAUDA D/17 1,124.00	1,124.00
18 GARBA DARKI D/18 630.00	630.00
19 AUWALU SULE D/20 924.00	924.00
20 ALH. UMAR INUWA D/21 1,124.00	1,124.00
21 MUHD ZAKARI D/23 770.00	770.00
22 TIJJANI LAWAN RANO D/26 1,400.00	1,400.00
23 ISYAKU LAWAN G. D/30 2,359.92	2,359.92
24 LAWAN TAURA D/31 1,833.26	1,833.26
25 ALIYU M. HADEJIA D/32 2,015.00	2,015.00
26 ABDURRAHMAN WUDIL D/33 2,434.91	2,434.91
27 MUSA IBRAHIM D/34 1,028.00	1,028.00
28 MUHD HABIBU D/35 1,720.42	1,720.42
29 BAFFA H. GAYA D/39 1,245.00	1,245.00
30 ABDULLAHI DANZOMO D/40 720.00	720.00
31 RURAL ROAD PROJECT D/43 972.80	972.80
32 SHARIFF MUSTAPHA D/44 2,074.04	2,074.04
33 WADA MAKAMA D/45 525.00	525.00
34 ALH. SARKI HAMIDU D/46 2,543.28	2,543.28
35 ABDUSSALAM MAGAJI D/47 3,097.50	3,097.50
36 ALH NUHU DAWAKI D/48 870.90	870.90
37 ARMA YAU D/49 2,000.00	2,000.00
38 RABIU NUHU MUHD D/49 3,990.54	3,990.54
39 NULGE D/KUDU BRANCH D/51 472,141.48	472,141.48
40 SANI YUSIF D/52 2,790.00	2,790.00
41 H. TASIFDI Y. D/53 2,015.00	2,015.00
42 ALI AHMAD BADAWI D/54 3,683.69	3,683.69
43 ABDULLAHI BELLO D/55 1,400.00	1,400.00
ABDULLAHI SARKI 44 TSAKUWA D/56 6,750.00	6,750.00

45	A. ADAMU YAHUZA	D/57	1,179.00			1,179.00
46	AHMAD MUHD PANDA	D/59	1,633.31			1,633.31
47	ABDULLAHI A. D/KUDU	D/60	1,682.82			1,682.82
48	BATURE ABBA KABARA	D/63	7,466.56			7,466.56
49	UMAR ALIYU	D/64	4,261.14			4,261.14
50	ALIYU HARUNA GARKO	D/66	4,449.06			4,449.06
51	A. BALA SULEIMAN	D/67	930.00			930.00
52	IDRIS IBRAHIM DOGUWA	D/68	6,775.23			6,775.23
53	GARBA ALIYU FAGGE	D/69	1,307.97			1,307.97
54	AMINU SA'ADU UNGOGO	D/70	1,750.00			1,750.00
55	NURA AHMAD	D/71	1,144.43			1,144.43
56	MUHD GAYA	D/72	4,030.00			4,030.00
57	ISYAKU USMAN	D/73	6,300.51			6,300.51
58	A. HASHIM AHMAD	D/74	1,600.00			1,600.00
59	KABIRU M. FAGGE	D/75	8,955.96			8,955.96
60	MUSA ISA KERA	D/76	5,952.46			5,952.46
61	IBRAHIM DALAWA	D/77	2,383.26			2,383.26
62	ABDULLAHI M. HASSAN	D/78	1,506.00			1,506.00
63	A. ZAILANI DATTI	D/79	9,166.08			9,166.08
64	A. BELLO ADAMU	D/80	1,200.00			1,200.00
65	LAMI YUSUF	D/81	866.66			866.66
66	KABIRU BAWA	D/83	2,796.00			2,796.00
67	ANPP CONTRIBUTION	D/84	1,024,093.17			1,024,093.17
68	PDP CONTRIBUTION	D/85	1,165,629.30			1,165,629.30
69	TSUNAMI DEV. LEVY	D/87	1,400.00			1,400.00
70	GARBA DANMALIKI	D/88	128,178.00			128,178.00
71	ABDULLAHI NAYAYA GAYA	D/89	23,749.98			23,749.98
72	IBN HASSAN	D/90	84,604.25			84,604.25
73	HEALTH CONTRIBUTION			26,357,200.00	26,357,200.00	-
74	MOTOR CYCLE LOAN			23,396,500.00	23,396,500.00	-
75	D.TOFA DEDUCTION			6,363,500.00	6,363,500.00	-
1	•		•			

76	NASARAWA DEDUCTION		5,398,167.00	5,398,167.00	-
	51005 55511071011		5 000 050 00		
77	FAGGE DEDUCTION		5,800,860.00	5,800,860.00	-
	WARAWA DEDUCTION		280,250.00		
78	WARAWA DEDUCTION		280,230.00	280,250.00	-
	KUNCHI DEDUCTION		1,535,550.00		
79	Noncin Beboomen		1,555,550.00	1,535,550.00	-
	PARTY CONTRIBUTION		2,522,085.48	2 522 005 40	
80				2,522,085.48	-
81	HEALTH CONTRIBUTION		845,000.00	845,000.00	
91	HEALTH CONTRIBUTION			845,000.00	-
82	OVER PAYMENT		660,502.25	660,502.25	_
	OVERTALINETY.			000,502.25	
83	CREDIT DIRECT		7,662,507.41	7,662,507.41	-
			4 006 760 70		
84	PAYEE		1,986,769.70	1,986,769.70	-
		204,282,042.22	129,647,819.32	116,997,819.32	216,932,042.22
			-		-
	Sub-total				
93	Sub-total	-	-	-	-
93					
	TOTAL	307,288,723.46	307,485,018.99	271,824,493.65	342,949,248.80
\blacksquare		307,200,720140	30., .00,023.33	=, =,== :, :55:05	3 .2,5 .5,2 .5100





DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL KANO STATE

In case of reply please quote reference	Tel:064-421068	
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 (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,

CHAIRMAN

D/ TOFA LOCAL GOVERNMENT

KANO STATE

TREASURER

D/TOFA LOCAL GOVERNMENR



DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL KANO STATE

In case of reply please quote reference	Tel:064-421
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 Law2020. 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, 2024.

Best Regard,

CHARMAN

D/ TOFA LOCAL GOVERNMENT

KANO STATE

TREASURER

D/TOFA LOCAL GOVERNMENR

068



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF DAWAKIN TOFA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Dawakin Tofa Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Dawakin Tofa Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

2024 1446 AH Ahmad Tijjani Abdullahi

STATEMENT NO. 1 DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024			YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,514,487,800.30	Local Govt Share of Statutory Allocation	_	588,710,565.67	1,249,492,215.50
1,527,447,611.01	Local Govt Share of VAT		2,665,114,884.87	1,392,478,469.27
850,000,000.00	Other Federally Allocated Revenue		1,841,064,827.69	803,630,813.96
90,000,000.00	10% State Allocation	_	-	45,454,545.44
12,000,000,00	Other Capital Receipts		20 245 604 74	243,153,961.43
12,000,000.00	Tax Revenue	3	28,215,601.71	13,371,494.04
125,059,601.00 55,800,000.00	Non Tax Revenue Investment Income	5	131,901,177.47 25,977,575.01	19,625,256.00
33,800,000.00	Interest Earned		25,977,575.01	22,668,000.00
	Refund and Re-imbursement	4	_	
_	Aids & Grants	-	_	_
_	Domestic Loans/Borrowings		_	_
5,000,000.00	Extraordinary Items		-	5,435,000.00
100,000.00	Prepayments/Arrears of Revenue		-	-
6,179,895,012.31	Total Receipts from Operating Activities (A)		5,280,984,632.42	3,795,309,755.64
3,213,633,622.62	Total Hood part of the same of		5,255,55 1,5522	0,7 00,000,7 00.0 1
	PAYMENTS:			
1,711,338,222.29	Salaries & Wages	5	2,139,061,996.21	1,556,053,384.52
20,000,000.00	Social Benefits	6	89,426,498.59	100,640,369.79
835,050,000.00	Overhead Cost	7	557,879,504.88	466,083,461.09
59,000,000.00	Grants & Contributions		46,916,666.65	48,888,888.84
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund		-	-
2,625,388,222.29	Total Outflow from Operating Activities (B)		2,879,890,524.97	2,319,532,871.75
	Net Cashflow From Operating Activities C = (A-B)		2,401,094,107.45	1,475,776,883.89
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
757,500,000.00	Fixed Assets Procured		335,865,745.85	153,614,591.33
1,304,630,318.00	Construction / Provision		1,922,844,809.43	309,167,707.19
675,000,000.00	Rehabilitation / Repairs		290,433,700.00	194,949,107.67
91,000,000.00	Preservation of the Environment	9	157,161,652.68	11,200,000.00
-	Other Capital Project		-	-
92,167,782.00	Liabilities / Equities		2,616,500.00	58,999,000.00
2,920,298,100.00	Total Capital Expenditure = D		2,708,922,407.96	727,930,406.19
	Net Cash Flow from Investing Activities E = (C-D)		(307,828,300.51)	747,846,477.70
	Net Cash Flow from fivesting Activities E = (C-D)		(307,828,300.31)	747,040,477.70
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
_	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(391,693,447.63)	783,358,198.13
	Increase/decrease in other Liability		1,935,608.28	174,000,047.80
	Total Movement in other cash equivelent account = G		(393,629,055.91)	609,358,150.33
	Total Expenditure from Financing Activities = F		(393,629,055.91)	609,358,150.33
			Т	
	Net Cash Flow from all Activities G = (E-F)		85,800,755.40	138,488,327.37
			ı	
	Cash & Its Equivalent as at 1/1/2024 = H		171,208,422.11	32,720,094.78
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		257,009,177.51	171,208,422.15

<u>DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL</u> <u>STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024</u>

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	
Main Account		134,055,221.48	171,144,261.27
Revenue Account		7,410,945.03	20,997.24
Revenue Account		318.32	37,382.85
Taj bank fertilizer account		56,263,480.00	-
Others Access bank salary acct.		59,279,212.68	5,780.75
Total Recurrent Assets (A)	10	257,009,177.51	171,208,422.11
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,831.74	3,661,831.74
Advances	12		
Retained Balance		709,453,882.39	1,265,855,548.38
Stabilization		709,612.38	636,001,394.02
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		710,163,494.77	1,901,856,942.40
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		970,834,504.02	2,076,727,196.25
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		188,814,522.53	187,242,245.39
Others 1		392,987,050.50	392,623,719.36
Others 2			
Total Deposits (E)		581,801,573.03	579,865,964.75
Balance of Assets Over Liabilities (F)		389,032,930.99	
Total Liabilities (G= D+E+F)		970,834,504.02	579,865,964.75

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplement ary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,249,492,215.50	Statutory Allocation		588,710,565.67	3,514,487,800.30		3,514,487,800.30	2,925,777,234.63
1,392,478,469.27	Local Govt Share of VAT		2,665,114,884.87	1,527,447,611.01		1,527,447,611.01	-1,137,667,273.86
803,630,813.96	Other Federally Allocated Revenue	<u>1</u>	1,841,064,827.69	850,000,000.00		850,000,000.00	-991,064,827.69
45,454,545.44	10% State Allocation		-	90,000,000.00		90,000,000.00	90,000,000.00
243,153,961.43	Other Capital Receipts		-			-	0.00
13,371,494.04	Tax Revenue	2	28,215,601.71	12,000,000.00		12,000,000.00	-16,215,601.71
19,625,256.00	Non Tax Revenue	3	131,901,177.47	125,059,601.00		125,059,601.00	-6,841,576.47
22,668,000.00	Investment Income		25,977,575.01	55,800,000.00		55,800,000.00	29,822,424.99
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	-		-	0.00
5,435,000.00	Extraordinary Items		-	5,000,000.00		5,000,000.00	5,000,000.00
-	Prepayments/Arrears of Revenue		-	100,000.00		100,000.00	100,000.00
3,795,309,755.64	Total Revenue (A)		5,280,984,632.42	6,179,895,012.31	-	6,179,895,012.31	898,910,379.89
	LESS EXPENDITURE:						
1,556,053,384.52	Salaries & Wages	5	2,139,061,996.21	1,711,338,222.29		1,711,338,222.29	-427,723,773.92
100,640,369.79	Social Benefits	6	89,426,498.59	20,000,000.00		20,000,000.00	-69,426,498.59
466,083,461.09	Overhead Cost	7	557,879,504.88	835,050,000.00		835,050,000.00	277,170,495.12
48,888,888.84	Grants & Contributions		46,916,666.65	59,000,000.00		59,000,000.00	12,083,333.35
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
2,319,532,871.75	Total Expenditure (B)		2,879,890,524.97	2,625,388,222.29	-	2,625,388,222.29	(254,502,302.68)
1,475,776,883.89	Operating Balance: (A - B)		2,401,094,107.45	3,554,506,790.02	-	3,554,506,790.02	1,153,412,682.57
1,475,776,883.89	Transfer to Capítal Development Fund		2,401,094,107.45				
_,,			_,:=,:=,:=::,1=::::=				_

DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
32,720,094.78	Opening Balance 1/1/2024		171,208,422.11				-
	Add: Revenue						-
1,475,776,883.89	Transfer from Capítal Development Fund		2,401,094,107.45				0%
0	Infrastructural Development Loan		0	_	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	<u>-</u>	0	0	0%
0	Aids & Grants		0	-	0	0	0%
1,508,496,978.67	Total Revenue		2,572,302,529.56	_	_	_	0%
1,300,430,370.07	Total Revenue		2,372,302,323.30				-
	Less: Capital Expenditure						-
153,614,591.33	Fixed Assets Procured		335,865,745.85	757,500,000.00	757,500,000.00		44%
309,167,707.19	Construction / Provision		1,922,844,809.43	1,304,630,318.00	1,304,630,318.00		147%
194,949,107.67	Rehabilitation / Repairs	9	290,433,700.00	675,000,000.00	675,000,000.00		43%
11,200,000.00	Preservation of the Environment		157,161,652.68	91,000,000.00	91,000,000.00		173%
-	Other Capital Project		-	-	-		#DIV/0!
58,999,000.00	Liabilities / Equities		2,616,500.00	92,167,782.00	92,167,782.00		3%
727,930,406.19	Sub-total		2,708,922,407.96	2,920,298,100.00	2,920,298,100.00	-	93%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-		-	0%
							-
727,930,406.19	Total Capital Expenditure for the year		2,708,922,407.96	2,920,298,100.00	2,920,298,100.00	-	93%
							-
780,566,572.48	Closing Balance		-136,619,878.40	-2,920,298,100.00	-2,920,298,100.00	0.00	-0.93

SCHEDULE OF INVESTMENTS DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

S/N	PARTICULARS	AMOUNT
1	UNITY BANK	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
	TOTAL INVESTMENTS	3,661,831.74

SCHEDULE OF ADVANCES & DEPOSITS DAWAKIN TOFA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

	SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)						
1	Retained Balance	A/1	1,265,855,548	38 5,305,200,609.76	5,861,602,275.75	709,453,882.39	
2	Stabilization		636,001,394.0	2	635,291,781.64	709,612.38	

SCHEDULE OF DEPOSITS (NOTES 13) Government Deposits: PAYEE D/1 37,946,305.67 50,300,580.93 50,300,580.98 37,946,305.62 5% WHT/BIR D/4 28,938,600.93 28,938,600.93 5% WHT/FIRS D/5 16,896,884.41 16,896,884.41 1% STAMP DUTY D/6 5 5,583,927.27 5,583,927.27 8% PENSION D/8 45,777,219.06 64,904,642.11 64,904,642.11 45,777,219.06 6 15% WHT ON RENT D/21 7 1,240,797.63 1,240,797.63 1% STAMP DUTY B D/22 8 2,697,343.44 2,697,343.44 5% VAT D/24 9 48,161,166.98 1,572,277.19 49,733,444.17 Sub-total 187,242,245.39 116,777,500.23 115,205,223.09 188,814,522.53 Other Deposits 1: NULGE D/2 13 7,103,425.52 8,440,357.69 8,440,357.69 7,103,425.52 MHWU D/3 14 19,266,791.32 13,084,381.01 13,084,381.01 19,266,791.32 RETENTION D/7 15 24,544,604.89 24,544,604.89 D/9 FED MORTGAGE 16 108,215.84 108,215.84 SHORT TERM LOAN D/10 17 770,000.00 770,000.00 STAFF&CONTRACT D/11 18 15,150,351.12 15,150,351.12 D/12 UNCLAIM SALARY 19 24,877.86 24,877.86 WORK BULL LOAN D/13 20 1,456,900.00 1,456,900.00 UNIVERSAL VENTURES D/14 21 7,582,676.61 438,657.90 7,144,018.71 N.D.E D/15 22 50,000.00 50,000.00 DEVELOPMENT LEVY D/16 23 37,500.00 37,500.00 D/17 K.A.B.C 260.00 260.00 INUWAR JAMA'AR KANO D18 895.91 895.91 D/19 PHCC 26 102,598.00 102,598.00

	I				1		
27	OTHER STAFF	D/20		2,284,356.68			2,284,356.68
28	LGSR BOARD	D/23		569,244.52			569,244.52
29	BALANCE PAYMENT	D/25	3	14,709,510.13		336,500.00	314,373,010.13
30	HEALTH CONTR	D/26			24,754,200.00	24,754,200.00	-
31	PARTY CONTR	D/16			2,306,222.16	2,306,222.16	-
32	FAGGE DED	D/22			3,731,250.00	3,731,250.00	-
33	MOTORCYCLE	D/18			12,337,000.00	12,337,000.00	-
34	D -TOFA	D/19			12,999,800.00	12,999,800.00	-
35	HEALTH CONTR PARTY	D/26B			781,000.00	781,000.00	-
36	NASSARAWA	D/21			1,914,705.00	1,914,705.00	-
37	DANBATTA DED	D/20			114,100.00	114,100.00	-
38	KUNCHI DED	D/23			129,000.00	129,000.00	-
39	GAZAWA DED	D/24			31,000.00	31,000.00	-
40	CREDIT DIRECT	D/30			8,398,274.60	8,398,274.60	-
41	LOAN BOOK DED	D/31			36,666.66	36,666.66	-
42	PAYEE POLITICIAN	D/15			1,899,443.38	1,899,443.38	-
			3	93,762,208.40	90,957,400.50	91,732,558.40	392,987,050.50
	Sub-total			_	_	_	
93	23.5 6064.						
	TOTAL		5	81,004,453.79	207,734,900.73	206,937,781.49	581,801,573.03





DOGUWA LOCAL GOVERNMENT

PMB 3021 KANO – NIGERIA TEL:

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

DOGUWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

DOGUWA LOCAL GOVT. COUNCIL



DOGUWA LOCAL GOVERNMENT

PMB 3021 KANO – NIGERIA TEL:

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In Case of Reply Please Quote Reference

Date		
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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

DOGUWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE

TREASURER

DOGUWA LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgaudickn.ng.org Email: Igauditkano.a.gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA. 2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF DOGUWA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Doguwa Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Doguwa Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

DOGUWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BURGET				BBEN#8116
ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL VEAR 2024	PREVIOUS
YEAR 2024	DE OFFINE		YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
2,327,213,858.00	Local Govt Share of Statutory Allocation	\dashv	545,653,331.25	1,158,106,596.90
1,855,959,055.00	Local Govt Share of VAT		2,221,736,455.37	1,163,541,532.76
996,679,978.00	Other Federally Allocated Revenue		1,712,338,138.66	735,275,672.24
69,000,000.00	10% State Allocation		-	45,454,545.46
4 200 000 00	Other Capital Receipts		205 400 00	243,153,961.43
4,200,000.00	Tax Revenue	2	265,400.00	1,319,195.04
159,179,281.00 48,200,610.00	Non Tax Revenue	3	64,237,842.29	5,000.00
, ,	Investment Income	- 	3,632,693.75	168,160.00
50,000.00	Interest Earned	\dashv , \vdash	-	
305 000 000 00	Refund and Re-imbursement Aids & Grants	4	-	
305,000,000.00		- 	-	
11 040 610 00	Domestic Loans/Borrowings Extraordinary Items	- 	-	
11,040,610.00	Prepayments/Arrears of Revenue	- 	-	
5,776,523,392.00	Total Receipts from Operating Activities (A)		4,547,863,861.32	2 247 024 662 92
5,776,523,392.00	Total Receipts from Operating Activities (A)		4,547,803,801.32	3,347,024,663.83
	PAYMENTS:			
1,487,934,510.00	Salaries & Wages	5	1,726,666,224.03	1,322,542,801.34
101,700,000.00	Social Benefits	6	117,920,477.55	130,126,230.79
779,400,000.00	Overhead Cost	7	474,922,984.60	426,710,965.72
130,500,000.00	Grants & Contributions		59,137,189.77	81,386,272.72
130,300,000.00	Subsidies General	- 	39,137,103.77	01,300,272.72
	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
	Transfer to other Fund	⊢ ° ⊦	40,003,838.04	147,800,707.31
2,499,534,510.00	Total Outflow from Operating Activities (B)		2,425,252,734.59	2,108,633,038.08
2,433,334,310.00	Total Outriow from Operating Activities (b)		2,423,232,734.33	2,100,033,030.00
	Net Cashflow From Operating Activities C = (A-B)		2.122.611.126.73	1.238.391.625.75
	Net Cashflow From Operating Activities C = (A-B)		2,122,611,126.73	1,238,391,625.75
	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES		2,122,611,126.73	1,238,391,625.75
324,100,000.00			2,122,611,126.73 370,870,347.71	1,238,391,625.75 22,136,363.63
324,100,000.00 1,309,345,114.00	CASH OUTFLOW FROM INVESTING ACTIVITIES			
	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured		370,870,347.71	22,136,363.63
1,309,345,114.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision	9	370,870,347.71 3,124,118,273.76	22,136,363.63 266,329,912.05
1,309,345,114.00 953,590,755.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04	22,136,363.63 266,329,912.05 66,698,309.16
1,309,345,114.00 953,590,755.00 223,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44	22,136,363.63 266,329,912.05 66,698,309.16
1,309,345,114.00 953,590,755.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08 (3,704,630,888.35)	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08 (3,704,630,888.35) (3,677,542,360.19) 10,225,952.80	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47 776,935,324.28
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08 (3,704,630,888.35) (3,677,542,360.19) 10,225,952.80 (3,687,768,312.99)	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47 776,935,324.28
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08 (3,704,630,888.35) (3,677,542,360.19) 10,225,952.80	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47 776,935,324.28
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47 776,935,324.28
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08 (3,704,630,888.35) (3,677,542,360.19) 10,225,952.80 (3,687,768,312.99)	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47 776,935,324.28
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08 (3,704,630,888.35) (3,677,542,360.19) 10,225,952.80 (3,687,768,312.99) (3,687,768,312.99) (16,862,575.36)	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47 776,935,324.28 691,605,712.92 (0.00) 691,605,712.92 691,605,712.92
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) Cash & Its Equivalent as at 1/1/2024 = H	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08 (3,704,630,888.35) (3,677,542,360.19) 10,225,952.80 (3,687,768,312.99) (3,687,768,312.99) (16,862,575.36)	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47 776,935,324.28 691,605,712.92 (0.00) 691,605,712.92 691,605,712.92 85,329,611.15
1,309,345,114.00 953,590,755.00 223,000,000.00 - 159,135,390.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	370,870,347.71 3,124,118,273.76 2,062,581,836.04 169,549,637.44 - 100,121,920.13 5,827,242,015.08 (3,704,630,888.35) (3,677,542,360.19) 10,225,952.80 (3,687,768,312.99) (3,687,768,312.99) (16,862,575.36)	22,136,363.63 266,329,912.05 66,698,309.16 51,724,413.30 54,567,303.33 461,456,301.47 776,935,324.28 691,605,712.92 (0.00) 691,605,712.92 691,605,712.92

DOGUWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	
Main Account		56,362,618.61	163,518,105.80
Taj bank		59,005,400.00	
Access Bank		32,220,430.80	
Revenue Account		523,267.13	6,252.84
Others		4,435.60	1,454,368.86
Total Recurrent Assets (A)	10	148,116,152.14	164,978,727.50
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
(-)		3,002,002	
Advances	12		
Retained Balance		451,760,543.56	4,129,302,903.75
Stabilization		709,612.38	628,700,391.53
Impersonal (Others)		-	39,189,107.00
Personal		_	,, -
Total Non-Current Assets (C)		452,470,155.94	4,797,192,402.28
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		604,248,139.82	4,965,833,161.52
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		76,417,903.41	65,511,733.89
Others 1		18,717,327.43	19,397,544.15
Others 2			
Total Deposits (E)		95,135,230.84	84,909,278.04
Balance of Assets Over Liabilities (F)		509,112,908.98	4,880,923,883.48
Total Liabilities (G= D+E+F)		604,248,139.82	4,965,833,161.52

DOGUWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen	Original	Variance on
Actual 2023 (=N=)	Description	Notes	ACLUAI 2024	rinai buugei	tary Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,158,106,596.90	Statutory Allocation		545,653,331.25	2,327,213,858.00		2,327,213,858.00	1,781,560,526.75
1,163,541,532.76	Local Govt Share of VAT Other Federally Allocated		2,221,736,455.37	1,855,959,055.00		1,855,959,055.00	-365,777,400.37
735,275,672.24	Revenue Revenue	<u>1</u>	1,712,338,138.66	996,679,978.00		996,679,978.00	-715,658,160.66
45,454,545.46	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,319,195.04	Tax Revenue	2	265,400.00	4,200,000.00		4,200,000.00	3,934,600.00
5,000.00	Non Tax Revenue	3	64,237,842.29	159,179,281.00		159,179,281.00	94,941,438.71
168,160.00	Investment Income		3,632,693.75	48,200,610.00		48,200,610.00	44,567,916.25
-	Interest Earned		-	50,000.00		50,000.00	50,000.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	305,000,000.00		305,000,000.00	305,000,000.00
_	Domestic Loans/Borrowings		_	_		_	0.00
	Extraordinary Items		_	11,040,610.00		11,040,610.00	11,040,610.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,347,024,663.83	Total Revenue (A)		4,547,863,861.32	5,776,523,392.00	_	5,776,523,392.00	1,228,659,530.68
	LESS EXPENDITURE:						
1,322,542,801.34	Salaries & Wages	5	1,726,666,224.03	1,487,934,510.00		1,487,934,510.00	-238,731,714.03
130,126,230.79	Social Benefits	6	117,920,477.55	101,700,000.00		101,700,000.00	-16,220,477.55
426,710,965.72	Overhead Cost	7	474,922,984.60	779,400,000.00		779,400,000.00	304,477,015.40
81,386,272.72	Grants & Contributions		59,137,189.77	130,500,000.00		130,500,000.00	71,362,810.23
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
2,108,633,038.08	Total Expenditure (B)		2,425,252,734.59	2,499,534,510.00	-	2,499,534,510.00	74,281,775.41
1,238,391,625.75	Operating Balance: (A - B)		2,122,611,126.73	3,276,988,882.00	-	3,276,988,882.00	1,154,377,755.27
	Transfer to Capítal						
1,238,391,625.75	Development Fund		2,122,611,126.73				

DOGUWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplement ary Budget 2024	Performance on Budget (%)
79,649,316.35	Opening Balance 1/1/2024		164,978,727.50				-
	Add: Revenue						-
1,238,391,625.75	Transfer from Capítal Development Fund		2,122,611,126.73				0%
0	Infrastructural Development Loan		0	_	0	0	0%
0	Commercial Agriculture Credit Scheme		0	_	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	_	0	0	0%
1,318,040,942.10	Total Revenue		2,287,589,854.23	_	_	-	0%
, , , , , ,			, - ,			!	-
	Less: Capital Expenditure					1	-
22,136,363.63	Fixed Assets Procured		370,870,347.71	324,100,000.00	324,100,000.00		114%
266,329,912.05	Construction / Provision		3,124,118,273.76	1,309,345,114.00	1,309,345,114.00		239%
66,698,309.16	Rehabilitation / Repairs	9	2,062,581,836.04	953,590,755.00	953,590,755.00		216%
51,724,413.30	Preservation of the Environment		169,549,637.44	223,000,000.00	223,000,000.00		76%
-	Other Capital Project		-	-	-		#DIV/0!
54,567,303.33	Liabilities / Equities		100,121,920.13	159,135,390.00	159,135,390.00		63%
461,456,301.47	Sub-total		5,827,242,015.08	2,969,171,259.00	2,969,171,259.00	-	196%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
_	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		_	_	_	_	0%
							· -
461,456,301.47	Total Capital Expenditure for the year		5 827 242 015 08	2,969,171,259.00	2 969 171 259 00	_	196%
TU1,TJU,JU1.T/	yeur		3,021,272,013.00	_,JJJJ,11,2JJ.UU	_,505,111,233.00	_	-
856,584,640.63	Closing Balance		-3,539,652,160.85	2,969,171,259.00	2,969,171,259.00	0.00	-1.96

SCHEDULE OF INVESTMENTS

DOGUWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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	500,000.00
5	NIGER DELTA POWER	460,378.77
	TOTAL INVESTMENTS	3,661,831.74

SCHEDULE OF ADVANCES & DEPOSITS DOGUWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	A1	4,129,302,903.75	4,586,955,608.63	8,264,497,968.82	451,760,543.56
2	Stabilization	A2	628,700,391.53		627,990,779.15	709,612.38
						-
	Others:					-
3	SHEHU SULAIMAN	A/004	7,000,000.00		7,000,000.00	-
4	SHEHU SULAIMAN		14,000,000.00		14,000,000.00	-
5	SHEHU SULAIMAN	A/002	15,000,000.00		15,000,000.00	-
6	SANI HMAD	A/007		46,156,862.17	46,156,862.17	-
7	MUSA SHEHU	A/006		3,465,000.00	3,465,000.00	-
8	MOHD AHMED GAYA	A/008		15,666,000.00	15,666,000.00	-
9	MOHD AHMED GAYA	A/003		15,666,000.00	15,666,000.00	-
10	GALI ABDULKADIR JAE	A/004		15,000,000.00	15,000,000.00	-
11	GALI ABDULKADIR JAE	A/005		3,375,000.00	3,375,000.00	-
12	SALIHU GALEEL	A/003	3,189,107.00		3,189,107.00	-
	TOTAL		39,189,107.00	99,328,862.17	117,517,969.17	-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
13	PAYEE	D/1	16,659,532.83	29,586,764.22	29,586,764.22	16,659,532.83
14	WHT FIRS	D/4	10,918,999.99			10,918,999.99
15	VAT FIRS	D/7	11,298,493.78	5,727,867.97		17,026,361.75
16	WHT KAN BIR	D/8	10,303,426.10	10,084,311.92	5,765,727.27	14,622,010.75
17	STAMP DUTY	D/10	2,171,041.71	2,016,862.06	1,157,145.16	3,030,758.61
18	KANO BIR					-
19	8% KSPFT KANO		14,160,239.48	34,433,315.99	34,433,315.99	14,160,239.48
	Sub-total		65,511,733.89	81,849,122.16	70,942,952.64	76,417,903.41

	Other Deposits 1:					
20	NULGE	D/11	1,559,407.58	3,665,128.56	3,665,128.56	1,559,407.58
21	MHWU	D/12	1,026,760.00	8,194,831.47	8,194,128.56	1,027,462.91
22	A. AHMED	D/13	11,622.00	-		11,622.00
23	A. IDRIS GALADANCHI	D/14	4,000.00	-		4,000.00
24	BASHIR GARBA	D/15	30,665.98	-		30,665.98
25	UMAR MUHD	D/16	20,599.98	-		20,599.98
26	HALADU M. SANI	D/17	2,200.00	-		2,200.00
27	MUHD SANI MUNJIBIR	D/18	16,000.00	-		16,000.00
28	A. GARBA IBRAHIM	D/19	216,800.00	-		216,800.00
29	SUNDRY PERSON	D/20	11,961,942.23	-		11,961,942.23
30	HEALTH CONTRIBUTION	D/22A	-	12,320,400.00	12,320,400.00	-
31	кмс	D/24	-	-		-
32	GEZAWA	D/23	-	-		-
33	LOAN BOOK DED	D/25	-	-	675,919.63	(675,919.63)
34	DAMBATTA	D/26	-	-		1
35	MUNJIBIR	D/28	-	-		1
36	MOTORCYCLE DED	D/22D	-	5,816,894.00	5,816,894.00	1
37	NASSARAWA	D/22E	-	263,100.00	263,100.00	-
38	PARTY CONTRIBUTION	D/22	-	2,285,049.50	2,285,049.50	-
39	HEALTH CONTRIBUTION POLITI	D/22B	_	773,000.00	778,000.00	(5,000.00)
40	OVER PAYMENT	D/22C	-	551,865.08	551,865.08	-
41	SUNDRY PERSON	D/21	3,968,812.63	-		3,968,812.63
42	APC PARTY	D/22	578,733.75	-		578,733.75
43	FAGGE DED	D/23		1,880,950.00	1,880,950.00	

44	TOFA	D/24	-	-		-
45	T/WADA	D/25	-	-		-
46	COURT ORDER	D/26	-	-		-
47	KUNCHI	D/27	-	60,300.00	60,300.00	-
48	D/TOFA	D/28		540,750.00	540,750.00	-
49	CREDIT DIRECT	D/		7,706,485.58	7,706,485.58	-
50	PAYEE	D/		1,877,611.81	1,877,611.81	-
			19,397,544.15	45,936,366.00	46,616,582.72	18,717,327.43
				-		-
	Sub-total		-	-	-	-
51						
	TOTAL		84,909,278.04	127,785,488.16	117,559,535.36	95,135,230.84





FAGGE LOCAL GOVERNMENT

KANO STATE OFFICE OF THE CHAIRMAN

Telegram: LOCFAGGE Incase of Reply please
Quote Reference
No.....

Muhammadu Vice Adamu Secretariat Murtala Muhammed Way P.M.B. 3021 Kano - Nigeria

Date:

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

Sam Jay Man

CHAIRMAN

FAGGE LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

FAGGE LOCAL GOVT. COUNCIL



FAGGE LOCAL GOVERNMENT

KANO STATE OFFICE OF THE CHAIRMAN

Telegram: LOCFAGGE

Incase of Reply please	
Quote Reference	
No	

Muhammadu Vice Adamu Secretariat Murtala Muhammed Way P.M.B. 3021 Kano - Nigeria

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

FAGGE LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

Date:

TREASURER

FAGGE LOCAL GOVT. COUNCIL



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF FAGGE LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Fagge Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Fagge Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

STATEMENT NO. 1 FAGGE LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

			1	
ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
4,387,394,495.00	Local Govt Share of Statutory Allocation		534,567,789.53	1,134,578,400.06
1,990,519,107.00	Local Govt Share of VAT		2,440,215,906.33	1,276,352,650.45
1,945,000,000.00	Other Federally Allocated Revenue	<u>1</u>	1,689,915,496.35	731,103,039.11
89,000,000.00	10% State Allocation		-	45,454,545.46
-	Other Capital Receipts		10,729,084,419.31	243,153,961.43
108,000,000.00	Tax Revenue	2	28,159,000.00	25,190,000.00
272,917,152.85	Non Tax Revenue	3	80,498,294.70	26,424,121.86
100,000,000.00	Investment Income		40,737,096.32	45,980,878.74
-	Interest Earned		-	
-	Refund and Re-imbursement	4	-	
20,000,000.00	Aids & Grants		-	
-	Domestic Loans/Borrowings	7	-	
20,000,000.00	Extraordinary Items		1,250,000.00	4,490,695.04
-	Prepayments/Arrears of Revenue		-	
8,932,830,754.85	Total Receipts from Operating Activities (A)		15,544,428,002.54	3,532,728,292.15
			· · · · · · · · · · · · · · · · · · ·	
	PAYMENTS:			
3,054,476,406.00	Salaries & Wages	5	3,306,640,488.17	2,493,064,801.40
366,140,859.00	Social Benefits	6	509,162,585.15	230,709,528.24
1,111,803,000.00	Overhead Cost	7	773,996,106.83	433,273,123.05
345,000,000.00	Grants & Contributions		267,069,272.16	226,448,185.88
=	Subsidies General	7	-	, ,
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund	7	, , , ₋	, ,
4,877,420,265.00	Total Outflow from Operating Activities (B)		4,903,474,310.95	3,531,362,406.08
,- , -,	,		, ,	.,,,
	Net Cashflow From Operating Activities C = (A-B)		10,640,953,691.59	1,365,886.07
	,		.,,	,,
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
1,103,021,003.06	Fixed Assets Procured		348,242,102.27	44,822,647.73
1,940,000,334.20	Construction / Provision	7	1,440,820,049.10	148,643,140.82
467,364,222.74	Rehabilitation / Repairs	7	262,406,549.20	56,003,294.82
175,000,000.00	Preservation of the Environment	9	23,304,537.77	33,579,086.00
10,000,000.00	Other Capital Project	-	1,279,818.18	33,373,033.03
270,000,000.00	Liabilities / Equities	-	101,499,545.45	188,818,281.54
3,965,385,560.00	Total Capital Expenditure = D		2,177,552,601.97	471,866,450.91
3,303,303,300.00	Total capital Experiators – D		2,111,332,001.31	47 1,000,430.31
	Net Cash Flow from Investing Activities E = (C-D)		8,463,401,089.62	(470,500,564.84)
	Net cash flow from investing Activities E = (e b)		0,403,401,003.02	(470,300,304.04)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Canital Expenditure on Δids & Grant			
	Capital Expenditure on Aids & Grant Repayment of Borrowings			
	Repayment of Borrowings			
-	, ,		-	-
-	Repayment of Borrowings		-	-
-	Repayment of Borrowings Total Expenditure from Financing Activities = F		(139,138,430.16)	195,197,759.62
-	Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			- 195,197,759.62 860,896,084.18
-	Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability		(139,138,430.16) (8,718,032,031.43)	
-	Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		(139,138,430.16) (8,718,032,031.43) 8,578,893,601.27	
-	Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability		(139,138,430.16) (8,718,032,031.43)	860,896,084.18
-	Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F		(139,138,430.16) (8,718,032,031.43) 8,578,893,601.27	860,896,084.18 (665,698,324.56)
-	Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		(139,138,430.16) (8,718,032,031.43) 8,578,893,601.27	860,896,084.18 (665,698,324.56)
-	Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F		(139,138,430.16) (8,718,032,031.43) 8,578,893,601.27 8,578,893,601.27	860,896,084.18 (665,698,324.56) (665,698,324.56)
-	Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) Cash & Its Equivalent as at 1/1/2024 = H		(139,138,430.16) (8,718,032,031.43) 8,578,893,601.27 8,578,893,601.27	860,896,084.18 (665,698,324.56) (665,698,324.56)
-	Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F)		(139,138,430.16) (8,718,032,031.43) 8,578,893,601.27 8,578,893,601.27 (115,492,511.65)	860,896,084.18 (665,698,324.56) (665,698,324.56) 195,197,759.72

FAGGE LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

ASSETS Current Assets Cash . 95,807,966.22 Main Account (GT) A,819,347.70 A,819,349.99 A,819,347.70 A,819,347.70 A,819,349.99 A,819,347.70 A,819,347.70 A,819,349.99 A,819,347.70 A,819,349.99 A,819,347.80 A,819,	Description	Notes	YEAR 2024	YEAR 2023
Current Assets . 95,807,966.22 Main Account (GT) 4,819,347.70 135,831,319.49 Revenue Account 1,281,639.95 330,022.66 Salary GT . 21,281,639.95 330,022.66 Access Account 53,758,383.07 . . Taj Bnk 56,617,426.00 . . Others 27,430.83 .	ASSETS			
Cash 95,807,966.22 Main Account (GT) 4,819,347.70 135,831,319.49 Revenue Account 1,281,639.95 330,022.66 Salary GT 330,022.66 330,022.66 Access Account 53,758,383.07 13 Bnk Taj Bnk 56,617,426.00 27,430.83 Total Recurrent Assets (A) 10 116,476,796.72 231,969,308.37 Non-Current Assets Total Investments (B) 11 3,161,035.24 3,161,035.24 Advances 12 Retained Balance 183,705,150.87 Stabilization 709,612.38 323,553,193.41 Impersonal (Others) - - - Personal - - 10,292,385,393.72 Total Non-Current Assets (C) 184,414,763.25 323,553,193.41 Balance of Liabilities Over Assets (D) - 10,292,385,393.72 Total Assets (D= A+B+C+D) 304,052,595.21 10,851,068,930.74 LIABILITIES 13 3 Bank Overdraft - - - Others <td< td=""><td></td><td></td><td></td><td></td></td<>				
Main Account (GT)			_	95 807 966 22
Revenue Account 1,281,639.95 330,022.66 Salary GT Access Account 53,758,383.07 Taj Bnk 56,617,426.00 Others 27,430.83 Total Recurrent Assets (A) 10 116,476,796.72 231,969,308.37 Non-Current Assets Total Investments (B) 11 3,161,035.24 3,161,035.24 Advances 12 Retained Balance 183,705,150.87 Stabilization 709,612.38 323,553,193.41 Impersonal (Others) - 10,292,385,393.72 Total Non-Current Assets (C) 184,414,763.25 323,553,193.41 Balance of Liabilities Over Assets (D) 10,292,385,393.72 Total Assets (D= A+B+C+D) 304,052,595.21 10,851,068,930.74 LIABILITIES 13 Short Term Loans Bank Overdraft Others Total Liabilities (D)			4.819.347.70	
Salary GT 53,758,383.07 Access Account 53,758,383.07 Taj Bnk 56,617,426.00 Others 27,430.83 Total Recurrent Assets (A) 10 116,476,796.72 231,969,308.37 Non-Current Assets Total Investments (B) 11 3,161,035.24 3,161,035.24 Advances 12 4	, ,			
Access Account 53,758,383.07 Taj Bnk 56,617,426.00				333,322.33
Taj Bnk 56,617,426.00 27,430.83 Total Recurrent Assets (A) 10 116,476,796.72 231,969,308.37 Non-Current Assets Total Investments (B) 11 3,161,035.24 3,161,035.24 Advances 12 183,705,150.87 Stabilization 709,612.38 323,553,193.41 Impersonal (Others) - Personal - Total Non-Current Assets (C) 184,414,763.25 323,553,193.41 Balance of Liabilities Over Assets (D) - 10,292,385,393.72 Total Assets (D= A+B+C+D) 304,052,595.21 10,851,068,930.74 LIABILITIES 13 Short Term Loans Bank Overdraft Others Total Liabilities (D)			53.758.383.07	
Others 27,430.83 Total Recurrent Assets (A) 10 116,476,796.72 231,969,308.37 Non-Current Assets <td></td> <td></td> <td></td> <td></td>				
Total Recurrent Assets (A)	_		, ,	27,430.83
Total Investments (B) 11 3,161,035.24 3,161,035.24 3,161,035.24	Total Recurrent Assets (A)	10	116,476,796.72	·
Total Investments (B) 11 3,161,035.24 3,161,035.24 3,161,035.24	Non-Current Assets			
Advances Retained Balance Stabilization Topositic Stabilization Total Non-Current Assets (C) Total Non-Current Assets (C) Total Non-Current Assets (D) Total Assets (D= A+B+C+D) Total Assets (D= A+B+C+D) Total Assets (D= A+B+C+D) Total Assets (D= A+B+C+D) Total Liabilities Total Liabilities (D) Total Liabiliti		11	3 161 035 24	3 161 035 24
Retained Balance 183,705,150.87 Stabilization 709,612.38 323,553,193.41 Impersonal (Others) - - Personal - - Total Non-Current Assets (C) 184,414,763.25 323,553,193.41 Balance of Liabilities Over Assets (D) - 10,292,385,393.72 Total Assets (D= A+B+C+D) 304,052,595.21 10,851,068,930.74 LIABILITIES 13 - - Short Term Loans - - - Bank Overdraft - - - Others - - - Total Liabilities (D) - - - DEPOSITS - - - Government 120,449,133.03 109,512,495.68 - Others 1 12,615,197.11 12,499,446.58 - Others 2 - 10,729,084,419.31 - Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07	Total investments (b)		3,101,033.24	3,101,033.24
Stabilization 709,612.38 323,553,193.41 Impersonal (Others) - - Personal - - Total Non-Current Assets (C) 184,414,763.25 323,553,193.41 Balance of Liabilities Over Assets (D) - 10,292,385,393.72 Total Assets (D= A+B+C+D) 304,052,595.21 10,851,068,930.74 LIABILITIES 13 Short Term Loans - Bank Overdraft - - Others - - Total Liabilities (D) - - DEPOSITS - - Government 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07	<u>Advances</u>	12		
Impersonal (Others)	Retained Balance		183,705,150.87	
Personal - Total Non-Current Assets (C) 184,414,763.25 323,553,193.41 Balance of Liabilities Over Assets (D) - 10,292,385,393.72 Total Assets (D= A+B+C+D) 304,052,595.21 10,851,068,930.74 LIABILITIES 13 Short Term Loans Bank Overdraft Others Total Liabilities (D) DEPOSITS Government 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07	Stabilization		709,612.38	323,553,193.41
Total Non-Current Assets (C) 184,414,763.25 323,553,193.41 Balance of Liabilities Over Assets (D) - 10,292,385,393.72 Total Assets (D= A+B+C+D) 304,052,595.21 10,851,068,930.74 LIABILITIES 13 Short Term Loans	Impersonal (Others)		-	
Balance of Liabilities Over Assets (D) - 10,292,385,393.72 Total Assets (D= A+B+C+D) 304,052,595.21 10,851,068,930.74 LIABILITIES 13 Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - Government 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07	Personal		-	
Total Assets (D= A+B+C+D) 304,052,595.21 10,851,068,930.74 LIABILITIES 13 Short Term Loans Bank Overdraft 0thers - Others - - Total Liabilities (D) - - DEPOSITS - - Government 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07	Total Non-Current Assets (C)		184,414,763.25	323,553,193.41
LIABILITIES 13 Short Term Loans	Balance of Liabilities Over Assets (D)		-	10,292,385,393.72
Short Term Loans Bank Overdraft Others Total Liabilities (D) - DEPOSITS Government 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07	Total Assets (D= A+B+C+D)		304,052,595.21	10,851,068,930.74
Short Term Loans Bank Overdraft Others Total Liabilities (D) - DEPOSITS Government 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07				
Bank Overdraft Others Total Liabilities (D) - - DEPOSITS - - Government 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07		13		
Others - - Total Liabilities (D) - - DEPOSITS - - Government 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07				
Total Liabilities (D) - - DEPOSITS 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07				
DEPOSITS Government 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07				
Government 120,449,133.03 109,512,495.68 Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07	Total Liabilities (D)		-	-
Others 1 12,615,197.11 12,499,446.58 Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07	<u>DEPOSITS</u>			
Others 2 - 10,729,084,419.31 Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07	Government		120,449,133.03	109,512,495.68
Total Deposits (E) 133,064,330.14 10,851,096,361.57 Balance of Assets Over Liabilities (F) 170,988,265.07	Others 1		12,615,197.11	12,499,446.58
Balance of Assets Over Liabilities (F) 170,988,265.07	Others 2			10,729,084,419.31
	Total Deposits (E)		133,064,330.14	10,851,096,361.57
Total Liabilities (G= D+E+F) 304,052,595.21 10,851,096,361.57	Balance of Assets Over Liabilities (F)		170,988,265.07	
	Total Liabilities (G= D+E+F)		304,052,595.21	10,851,096,361.57

STATEMENT NO. 3 FAGGE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,134,578,400.06	Local Govt Share of Statutory Allocation		534,567,789.53	4,387,394,495.00		4,387,394,495.00	3,852,826,705.47
1,276,352,650.45	Local Govt Share of VAT Other Federally	1	2,440,215,906.33	1,990,519,107.00		1,990,519,107.00	-449,696,799.33
731,103,039.11	Allocated Revenue	1	1,689,915,496.35	1,945,000,000.00		1,945,000,000.00	255,084,503.65
45,454,545.46	10% State Allocation		-	89,000,000.00		89,000,000.00	89,000,000.00
243,153,961.43	Other Capital Receipts		10,729,084,419.31	-		-	10,729,084,419.31
			20.450.000.00	100 000 000 00		100 000 000 00	70.041.000.00
25,190,000.00	Tax Revenue	2	28,159,000.00	108,000,000.00		108,000,000.00	79,841,000.00
26,424,121.86	Non Tax Revenue	3	80,498,294.70	272,917,152.85		272,917,152.85	192,418,858.15
45,980,878.74	Investment Income		40,737,096.32	100,000,000.00		100,000,000.00	59,262,903.68
-	Interest Earned		-	-		-	0.00
	Refund and Re- imbursement	4					0.00
-	imbursement	† •	_				0.00
-	Aids & Grants Domestic	_	-	20,000,000.00		20,000,000.00	20,000,000.00
-	Loans/Borrowings		-	-		-	0.00
4,490,695.04	Extraordinary Items		1,250,000.00	20,000,000.00		20,000,000.00	18,750,000.00
	Prepayments/Arrears of		,,	-,,		-,,	
-	Revenue		-	- _		- _	0.00
3,532,728,292.15	Total Revenue (A)		15,544,428,002.54	8,932,830,754.85	-	8,932,830,754.85	-6,611,597,247.69
	LESS EXPENDITURE:						
2,493,064,801.40	Salaries & Wages	5	3,306,640,488.17	3,054,476,406.00		3,054,476,406.00	-252,164,082.17
230,709,528.24	Social Benefits	6	509,162,585.15	366,140,859.00		366,140,859.00	-143,021,726.15
433,273,123.05	Overhead Cost	7	773,996,106.83	1,111,803,000.00		1,111,803,000.00	337,806,893.17
226,448,185.88	Grants & Contributions		267,069,272.16	345,000,000.00		345,000,000.00	77,930,727.84
, ,	Subsidies General		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	0		
-	Domestic		-	- _	0	0	0.00
147,866,767.51	Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
3,531,362,406.08	Total Expenditure (B)		4,903,474,310.95	4,877,420,265.00	-	4,877,420,265.00	(26,054,045.95)
1,365,886.07	Operating Balance: (A - B)		10,640,953,691.59	4,055,410,489.85	-	4,055,410,489.85	-6,585,543,201.74
1,365,886.07	Transfer to Capítal Development Fund		10,640,953,691.59				
_,200,000.01	1 2 2 2 2 2 2	1					

FAGGE LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
36,798,979.53	Opening Balance 1/1/2024		231,969,308.37				-
	Add: Revenue						-
1,365,886.07	Transfer from Capítal Development Fund		10,640,953,691.59				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%
38,164,865.60	Total Revenue		10,872,922,999.96	_	_	_	0%
, ,			, , ,				-
	Less: Capital Expenditure						-
44,822,647.73	Fixed Assets Procured		348,242,102.27	1,103,021,003.06	1,103,021,003.06		32%
148,643,140.82	Construction / Provision	_	1,440,820,049.10	1,940,000,334.20	1,940,000,334.20		74%
56,003,294.82	Rehabilitation / Repairs	9	262,406,549.20	467,364,222.74	467,364,222.74		56%
33,579,086.00	Preservation of the Environment	_	23,304,537.77	175,000,000.00	175,000,000.00		13%
-	Other Capital Project	_	1,279,818.18	10,000,000.00	10,000,000.00		13%
188,818,281.54	Liabilities / Equities		101,499,545.45	270,000,000.00	270,000,000.00		38%
188,818,281.54 471,866,450.91	Liabilities / Equities Sub-total		101,499,545.45 2,177,552,601.97	270,000,000.00 3,965,385,560.00	270,000,000.00 3,965,385,560.00	-	38% 55%
	Sub-total					-	
	Sub-total Capital Expenditure from Aids & Grants					- 0	
	Sub-total Capital Expenditure from		2,177,552,601.97	3,965,385,560.00	3,965,385,560.00	0 0	55%
471,866,450.91	Sub-total Capital Expenditure from Aids & Grants Repayment of		2,177,552,601.97	3,965,385,560.00	3,965,385,560.00		55%
471,866,450.91	Sub-total Capital Expenditure from Aids & Grants Repayment of Borrowings/Sure-P Sub-total		2,177,552,601.97	3,965,385,560.00	3,965,385,560.00		55% - 0% 0%
471,866,450.91	Capital Expenditure from Aids & Grants Repayment of Borrowings/Sure-P		2,177,552,601.97	3,965,385,560.00	3,965,385,560.00		55% - 0% 0%
471,866,450.91	Sub-total Capital Expenditure from Aids & Grants Repayment of Borrowings/Sure-P Sub-total Total Capital Expenditure		2,177,552,601.97 0 0	3,965,385,560.00	3,965,385,560.00 0		55% - 0% 0% 0%

SCHEDULE OF INVESTMENTS

FAGGE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS FAGGE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	(10,729,084,419.31)	17,210,806,476.60	6,298,016,906.42	183,705,150.87
2	Stabilization	323,553,193.41		322,843,581.03	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYEE	D/2	33,918,192.67	46,737,993.64	46,737,993.64	33,918,192.67
2	WHT	D/4	35,819,086.90	5,959,227.46	5,765,727.27	36,012,587.09
4	8% PENSION	D/18	(973,000.00)	62,756,462.10	62,756,462.10	(973,000.00)
5	VAT	D/8	26,541,617.91	15,214,918.45		41,756,536.36
6	STAMP DUTY	D/22	14,206,598.20	2,447,090.83	6,918,872.12	9,734,816.91
7	HEALTH CONT	D/23		22,727,600.00	22,727,600.00	-
	Sub-total		109,512,495.68	155,843,292.48	144,906,655.13	120,449,133.03
	_					
	Other Deposits 1:					
8	NULGE	D/2	4,308,237.41	7,546,728.73	7,546,728.73	4,308,237.41
9	MHWU		3,852,578.86	13,403,075.27	13,403,075.27	3,852,578.86
10	RETENTION		100,000.00	115,750.53		215,750.53
11	BALANCE PAYMENT		(272,500.00)			(272,500.00)
12	ANPP CONT		2,627,319.95	7,117,500.00	7,117,500.00	2,627,319.95
13	MOTORCYCLE LOAN		1,073,060.36			1,073,060.36
14	NULGE RICE	D/24	810,750.00			810,750.00
15	PARTY CONT			2,346,866.07	2,346,866.07	-
16	HEALTH CONT POLITICIAN			789,000.00	789,000.00	-
17	PAYEE PARTY			1,877,611.81	1,877,611.81	-
18	OVER PAYMENT			404,457.99	404,457.99	-
19	D/TOFA DED			163,250.00	163,250.00	-

20	FAGGE DED		69,259,700.00	69,259,700.00	-
21	GEZAWA NASSARAWA		31,000.00	31,000.00	_
21	GLZAWA WASSANAWA			5 = 70 5 5 15 5	
22	KUNCHI		1,167,709.00	1,167,709.00	-
23	MUNJIBIR		40,000.00	40,000.00	-
24	DIRECT CREDIT		66,000.00	66,000.00	-
25	LOAN BOOK		7,812,492.70	7,812,492.70	-
		12,499,446.58	112,689,567.07	112,573,816.54	12,615,197.11
	Cub *-*-!				
93	Sub-total		-	-	-
75					
	TOTAL	122,011,942.26	268,532,859.55	257,480,471.67	133,064,330.14





GABASAWA LOCAL GOVERNMENT

Telegrams: LOCGBSW Secretariat Zakirai Town
(OFFICE OF THE EXECUTIVE CHAIRMAN)

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

In case of reply please quote Reference

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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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

GABASAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

GABASAWA LOCAL GOVT. COUNCIL



GABASAWA LOCAL GOVERNME

Telegrams: LOCGBSW

Secretariat Zakirai Town (OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B 002 ZAKIRAI KANO STATE - NIGERIA

In case of reply please quote Reference

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

GABASAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

GABASAWA LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA, 2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF GABASAWA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Gabasawa Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Gabasawa Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

GABASAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024			YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,520,115,181.00	Local Govt Share of Statutory Allocation	_	558,547,761.10	1,185,474,017.61
2,495,217,623.00	Local Govt Share of VAT	_	2,496,281,309.10	1,305,301,829.53
758,028,847.00	Other Federally Allocated Revenue	<u>1</u>	1,755,456,699.15	761,468,236.76
90,000,000.00	10% State Allocation		-	45,454,545.46
-	Other Capital Receipts		-	243,153,961.43
400,000.00	Tax Revenue	2	1,000.00	1,306,195.04
86,045,621.00	Non Tax Revenue	3	60,553,772.34	1,694,706.28
14,050,000.00	Investment Income		234,900.00	620,600.00
-	Interest Earned		-	=
-	Refund and Re-imbursement	4	-	-
10,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	-
6,000,000.00	Extraordinary Items		-	-
500,000.00	Prepayments/Arrears of Revenue		-	-
6,980,357,272.00	Total Receipts from Operating Activities (A)		4,871,075,441.69	3,544,474,092.11
			,	
	PAYMENTS:			
1,832,021,125.00	Salaries & Wages	5	1,912,779,436.84	1,472,437,198.86
259,054,852.00	Social Benefits	6	187,296,546.78	93,981,439.36
1,163,000,000.00	Overhead Cost	7	920,148,578.52	229,113,886.08
140,600,000.00	Grants & Contributions		136,198,722.87	76,846,629.74
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund		-	-
3,394,675,977.00	Total Outflow from Operating Activities (B)		3,203,029,143.65	2,020,245,921.55
	Net Cashflow From Operating Activities C = (A-B)		1,668,046,298.04	1,524,228,170.56
	Net Cashflow From Operating Activities C = (A-B)		1,668,046,298.04	1,524,228,170.56
	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES		1,668,046,298.04	1,524,228,170.56
711,500,000.00			1,668,046,298.04 295,169,341.36	1,524,228,170.56 198,560,344.76
1,859,197,756.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision			
	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased		295,169,341.36	198,560,344.76
1,859,197,756.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision	9	295,169,341.36 2,028,424,271.85	198,560,344.76
1,859,197,756.00 622,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	295,169,341.36 2,028,424,271.85	198,560,344.76 206,130,419.96
1,859,197,756.00 622,000,000.00 82,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	295,169,341.36 2,028,424,271.85 549,935,084.53	198,560,344.76 206,130,419.96 -
1,859,197,756.00 622,000,000.00 82,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	295,169,341.36 2,028,424,271.85 549,935,084.53 -	198,560,344.76 206,130,419.96 - -
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - - 413,078,223.01	198,560,344.76 206,130,419.96 - - - 43,023,601.05
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - - 413,078,223.01	198,560,344.76 206,130,419.96 - - - 43,023,601.05
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - - 413,078,223.01 3,286,606,920.75	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - - 413,078,223.01 3,286,606,920.75	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - - 413,078,223.01 3,286,606,920.75	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - - 413,078,223.01 3,286,606,920.75	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - - 413,078,223.01 3,286,606,920.75	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - - 413,078,223.01 3,286,606,920.75	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - 413,078,223.01 3,286,606,920.75 (1,618,560,622.71)	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77 1,076,513,804.79
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - 413,078,223.01 3,286,606,920.75 (1,618,560,622.71)	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77 1,076,513,804.79
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - 413,078,223.01 3,286,606,920.75 (1,618,560,622.71)	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77 1,076,513,804.79
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - 413,078,223.01 3,286,606,920.75 (1,618,560,622.71)	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77 1,076,513,804.79 - 905389325.5 -38047359.03
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - 413,078,223.01 3,286,606,920.75 (1,618,560,622.71) - (1,551,326,275.26) (718,500.00) (1,550,607,775.26)	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77 1,076,513,804.79 - 905389325.5 -38047359.03 943,436,684.50
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - 413,078,223.01 3,286,606,920.75 (1,618,560,622.71)	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77 1,076,513,804.79 - 905389325.5 -38047359.03
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - 413,078,223.01 3,286,606,920.75 (1,618,560,622.71) - (1,551,326,275.26) (718,500.00) (1,550,607,775.26)	198,560,344.76 206,130,419.96 - - 43,023,601.05 447,714,365.77 1,076,513,804.79 - 905389325.5 -38047359.03 943,436,684.50 943,436,684.50
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - 413,078,223.01 3,286,606,920.75 (1,618,560,622.71) - (1,551,326,275.26) (718,500.00) (1,550,607,775.26) (1,550,607,775.26)	198,560,344.76 206,130,419.96 - - - 43,023,601.05 447,714,365.77 1,076,513,804.79 - 905389325.5 -38047359.03 943,436,684.50
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - 413,078,223.01 3,286,606,920.75 (1,618,560,622.71) - (1,551,326,275.26) (718,500.00) (1,550,607,775.26) (1,550,607,775.26)	198,560,344.76 206,130,419.96 - - 43,023,601.05 447,714,365.77 1,076,513,804.79 - 905389325.5 -38047359.03 943,436,684.50 943,436,684.50
1,859,197,756.00 622,000,000.00 82,500,000.00 - 337,467,880.00 3,612,665,636.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	295,169,341.36 2,028,424,271.85 549,935,084.53 - 413,078,223.01 3,286,606,920.75 (1,618,560,622.71) - (1,551,326,275.26) (718,500.00) (1,550,607,775.26) (1,550,607,775.26)	198,560,344.76 206,130,419.96 - - 43,023,601.05 447,714,365.77 1,076,513,804.79 - 905389325.5 -38047359.03 943,436,684.50 943,436,684.50

GABASAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS Current Assets			
Cash		_	946.94
Main Account		3,613,264.21	169,123,188.99
Project Account		46,418.32	46,418.32
Revenue Account		499,588.07	767,544.34
Taj Bank (Fertilizer A/C)		57,044,500.00	7 0 7 7 5 1 11.5 1
Access Bank (Salary A/C)		40,790,158.04	8,677.50
Others		1, 22, 22	
Total Recurrent Assets (A)	10	101,993,928.64	169,946,776.09
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
_			
Advances	12		
Retained Balance		467,047,881.17	1,392,282,491.78
Stabilization		709,612.38	588,793,304.73
Impersonal (Others)		-	37,572,119.88
Personal		-	435,852.42
Total Non-Current Assets (C)		467,757,493.55	2,019,083,768.81
Balance of Liabilities Over Assets (D)		-	-
Total Assets (D= A+B+C+D)		573,413,253.93	2,192,692,376.64
LIADULTIC	12		
<u>LIABILITIES</u> Short Term Loans	13		
Bank Overdraft			
Others			
Total Liabilities (D)		_	_
Total Elabilities (b)			
<u>DEPOSITS</u>			
Government		326,016,865.74	326,016,865.74
Others 1		26,533,895.21	27,252,395.21
Others 2		_	-
Total Deposits (E)		352,550,760.95	353,269,260.95
Balance of Assets Over Liabilities (F)			1,839,423,115.69
Total Liabilities (G= D+E+F)		352,550,760.95	2,192,692,376.64

GABASAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Provious Year Description Notes Actual 2024 Final Budget Supplemental (Try Budget Provided Pro								
Actual 2023 (=N=)	Previous Year	Description	Notes	Actual 2024	Final Budget	1 1	Original	Variance on
1.185.474.017c1 1.004 1.005 1.	Actual 2023 (=N=)						Budget	Final Budget
1,185,474,017.61 Local Govf Share of Statutory Allocation 1,305,301,15,381.00 3,520,115,181.00 2,961,567,419.90 1,305,301,879.33 Local Govf Share of VAT Other Federally Allocated Revenue 1,755,456,699.15 758,028,847.00 758,028,847.00 -1,063,686.10 1,554,545,545.46 LOK State Allocation 243,153,361.43 Other Capital Receipts								
1,185,474,017.61 Local Govf Share of Statutory Allocation 1,305,301,879.33 Local Govf Share of VAT 1,005,301,879.33 Local Govf Share of VAT 1,005,301,879.33 Local Govf Share of VAT 1,005,301,879.33 Local Govf Share of VAT 1,755,456,699.15 758,028,847.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 2,495,217,623.00 39,000,000.00 99,000,000.00 99,000,000.00 1,105,356.699.15 758,028,847.00 758,028,847.00 997,427,852.15 2,495,1356.699.15 758,028,847.00 758,028,847.00 997,427,852.15 2,495,215,215,210 2,495,217,623.00								
1,185,474,017.61 Local Govf Share of Statutory Allocation 1,305,301,15,381.00 3,520,115,181.00 2,961,567,419.90 1,305,301,879.33 Local Govf Share of VAT Other Federally Allocated Revenue 1,755,456,699.15 758,028,847.00 758,028,847.00 -1,063,686.10 1,554,545,545.46 LOK State Allocation 243,153,361.43 Other Capital Receipts								
1,185.74.017.61 Allocation 1,305.301,829.53 Local Gord Share of VAT Other Federally Allocated Processing Section 1,305.301,829.53 Local Gord Share of VAT Other Federally Allocated Processing Section 1,305.301,829.53 Local Gord Share of VAT Other Federally Allocated Processing Section 1,305.301,829.53 Local Gord Share of VAT Other Federally Allocated Processing Section 1,305.301,829.53 Local Gord Share of VAT Other Federally Allocated Processing Section 1,305.301,839.61.43 Local Gord Share Allocation								
Total Revenue	1,185,474,017.61	-		558,547,761.10	3,520,115,181.00		3,520,115,181.00	2,961,567,419.90
1,755,456,699.15 758,028,847.00 758,028,847.00 997,427,852.15	1,305,301,829.53	Local Govt Share of VAT		2,496,281,309.10	2,495,217,623.00		2,495,217,623.00	-1,063,686.10
1,53,430,095,130 1,53,430,095,130 1,53,430,095,130 1,53,430,095,130 1,53,430,095,130 1,53,430,095,130 1,53,430,095,130 1,53,430,961,130 1,53,45,61,130 1,54,46,61,130 1,54,46,61,130 1,54,46,61,130 1,46,60,600 1,46,60,600 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,60,61,61 1,46,61,61,61 1	761 469 226 76		<u>1</u>	1 755 456 600 15	759 029 947 00		759 029 947 00	007 427 952 15
243,153,961.43 Other Capital Receipts	761,408,230.76	Revenue		1,755,456,699.15	758,028,847.00		758,028,847.00	-997,427,832.13
1,306,195.04 Tax Revenue	45,454,545.46	10% State Allocation	-	-	90,000,000.00		90,000,000.00	90,000,000.00
1,694,706.28 Non Tax Revenue 60,553,772.34 86,045,621.00 86,045,621.00 25,491,848.66 620,600.00 Investment Income	243,153,961.43	Other Capital Receipts		-	-		-	0.00
234,900.00 14,050,000.00 13,815,100.00	1,306,195.04	Tax Revenue		1,000.00	400,000.00		400,000.00	399,000.00
234,900.00 14,050,000.00 13,815,100.00	1 694 706 28	Non Tay Revenue		60 553 772 34	86 045 621 00		86 045 621 00	25 491 848 66
- Interest Earned - Refund and Re-imbursement - Aids & Grants - Jonestic Loans/Borrowings - Extraordinary Items - Prepayments/Arrears of Revenue - South Standard Sta			† †					
Prepayments/Arrears of Revenue (A) LESS EXPENDITURE: 1,472,437,198.86 Salaries & Wages 3 1,912,779,436.84 1,832,021,125.00 1,832,021,125.00 50,000.00 71,758,305.22 229,113,886.08 Overhead Cost 5 920,148,578.52 1,163,000,000.00 1,160,000,000.00 242,851,421.48 1,6846,629.74 Grants & Contributions 146,605,858.64 - 0 0 0 -46,605,858.64 1,1524,228,170.56 Operating Balance: (A - B) 1,524,228,170.56 Operating Balance: (A - B) 1,000,000,000 10,000,000.00 10,000,000.00 10,000,000.00 6,000,000,000.00 6,000,000.0	620,600.00	Investment Income	1 1	234,900.00	14,050,000.00		14,050,000.00	13,815,100.00
- Aids & Grants - 10,000,000.00 10,000,000.00 10,000,000.00 -	-	Interest Earned		-	-		-	0.00
- Domestic Loans/Borrowings	-	Refund and Re-imbursement	2	-	-		-	0.00
- Extraordinary Items - 7	-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
- Prepayments/Arrears of Revenue - 500,000.00 1,832,021,125.00 2,109,281,830.31 44.41 48.41 1,832,021,125.00 1,832,021,125.00 1,832,021,125.00 - 80,758,311.84 1,832,021,125.00 500,000.00 1,832,021,125.00 71,758,305.22 29,113,886.08 Overhead Cost 5 920,148,578.52 1,163,000,000.00 1,163,000,000.00 242,851,421.48 1,63,466,629.74 Grants & Contributions 136,198,722.87 140,600,000.00 140,600,000.00 4,401,277.13 500,000.00 147,866,767.51 500,000.00 140,600,000.00 140,600,000.00 140,600,000.00 4,401,277.13 500,000.00 147,866,767.51 500,000.00 147,866,767.51 500,000.00 147,866,767.51 500,000.00 140,600,000.00 140,600,000.00 140,600,000.00 140,600,000.00 140,600,000.00 140,600,000.00 140,600,000.00 140,600,888.64 500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	Domestic Loans/Borrowings		-	-		-	0.00
Prepayments/Arrears of Revenue - 500,000.00		Extraordinary Itoms			6 000 000 00		6 000 000 00	6 000 000 00
3,544,474,092.11 Total Revenue (A) 4,871,075,441.69 6,980,357,272.00 - 6,980,357,272.00 2,109,281,830.31 LESS EXPENDITURE: 1,472,437,198.86 Salaries & Wages 3 1,912,779,436.84 1,832,021,125.00 1,832,021,125.00 -80,758,311.84 93,981,439.36 Social Benefits 4 187,296,546.78 259,054,852.00 259,054,852.00 71,758,305.22 229,113,886.08 Overhead Cost 5 920,148,578.52 1,163,000,000.00 1,163,000,000.00 242,851,421.48 76,846,629.74 Grants & Contributions 136,198,722.87 140,600,000.00 140,600,000.00 4,401,277.13 - Subsidies General - 0 0 0.00 147,866,767.51 Domestic Interest/Discount - 0 0 -46,605,858.64 - Transfer to other Fund - 0 0 0.00 2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,585,681,295.00 1,917,634,996.96	-	Prepayments/Arrears of	1 1	-				
LESS EXPENDITURE: 1,472,437,198.86 Salaries & Wages 3 1,912,779,436.84 1,832,021,125.00 1,832,021,125.00 -80,758,311.84 93,981,439.36 Social Benefits 4 187,296,546.78 259,054,852.00 259,054,852.00 71,758,305.22 229,113,886.08 Overhead Cost 5 920,148,578.52 1,163,000,000.00 1,163,000,000.00 242,851,421.48 76,846,629.74 Grants & Contributions 136,198,722.87 140,600,000.00 140,600,000.00 4,401,277.13 - Subsidies General - - 0 0 -46,605,858.64 - Transfer to other Fund - - 0 0 0.00 2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,394,675,977.00 191,646,833.35 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96	-	Revenue		-	500,000.00		500,000.00	500,000.00
1,472,437,198.86 Salaries & Wages 3 1,912,779,436.84 1,832,021,125.00 1,832,021,125.00 -80,758,311.84 93,981,439.36 Social Benefits 4 187,296,546.78 259,054,852.00 259,054,852.00 71,758,305.22 229,113,886.08 Overhead Cost 5 920,148,578.52 1,163,000,000.00 1,163,000,000.00 242,851,421.48 76,846,629.74 Grants & Contributions 136,198,722.87 140,600,000.00 140,600,000.00 4,401,277.13 Subsidies General - - 0 0 -46,605,858.64 Transfer to other Fund - - 0 0 -46,605,858.64 2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,394,675,977.00 191,646,833.35 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96	3,544,474,092.11	Total Revenue (A)		4,871,075,441.69	6,980,357,272.00	-	6,980,357,272.00	2,109,281,830.31
1,472,437,198.86 Salaries & Wages 3 1,912,779,436.84 1,832,021,125.00 1,832,021,125.00 -80,758,311.84 93,981,439.36 Social Benefits 4 187,296,546.78 259,054,852.00 259,054,852.00 71,758,305.22 229,113,886.08 Overhead Cost 5 920,148,578.52 1,163,000,000.00 1,163,000,000.00 242,851,421.48 76,846,629.74 Grants & Contributions 136,198,722.87 140,600,000.00 140,600,000.00 4,401,277.13 Subsidies General - - 0 0 -46,605,858.64 Transfer to other Fund - - 0 0 -46,605,858.64 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96								
93,981,439.36 Social Benefits 4 187,296,546.78 259,054,852.00 259,054,852.00 71,758,305.22 229,113,886.08 Overhead Cost 5 920,148,578.52 1,163,000,000.00 1,163,000,000.00 242,851,421.48 76,846,629.74 Grants & Contributions - Subsidies General - 0 0 0 0.00 147,866,767.51 Domestic Interest/Discount - 0 0 0 -46,605,858.64 - Transfer to other Fund - 0 0 0 0.00 2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,394,675,977.00 191,646,833.35 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96		LESS EXPENDITURE:						
229,113,886.08 Overhead Cost 5 920,148,578.52 1,163,000,000.00 1,163,000,000.00 242,851,421.48 76,846,629.74 Grants & Contributions 136,198,722.87 140,600,000.00 140,600,000.00 4,401,277.13 Subsidies General - - 0 0 0.00 147,866,767.51 Domestic Interest/Discount 6 46,605,858.64 - 0 0 -46,605,858.64 - Transfer to other Fund - 0 0 0.00 0.00 2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,394,675,977.00 191,646,833.35 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96	1,472,437,198.86	Salaries & Wages	3	1,912,779,436.84	1,832,021,125.00		1,832,021,125.00	-80,758,311.84
229,113,886.08 Overhead Cost 5 920,148,578.52 1,163,000,000.00 1,163,000,000.00 242,851,421.48 76,846,629.74 Grants & Contributions 136,198,722.87 140,600,000.00 140,600,000.00 4,401,277.13 Subsidies General - - 0 0 0.00 147,866,767.51 Domestic Interest/Discount 6 46,605,858.64 - 0 0 -46,605,858.64 - Transfer to other Fund - 0 0 0.00 0.00 2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,394,675,977.00 191,646,833.35 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96	93,981,439 36	Social Benefits	4	 187.296.546.78	259.054.852.00		259.054.852.00	71.758.305.22
76,846,629.74 Grants & Contributions 136,198,722.87 140,600,000.00 140,600,000.00 4,401,277.13 - Subsidies General - - 0 0 0.00 147,866,767.51 Domestic Interest/Discount 6 46,605,858.64 - 0 0 -46,605,858.64 - Transfer to other Fund - 0 0 0.00 0.00 2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,394,675,977.00 191,646,833.35 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96								
- Subsidies General - 0 0 0 0.00 147,866,767.51 Domestic Interest/Discount - Transfer to other Fund - 0 0 0 0 0.00 2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,394,675,977.00 191,646,833.35 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96	229,113,886.08	Overnead Cost	5	920,148,578.52	1,163,000,000.00		1,163,000,000.00	242,851,421.48
147,866,767.51 Domestic Interest/Discount 6 46,605,858.64 - 0 0 -46,605,858.64 Transfer to other Fund - 0 0 0 0.00 2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,394,675,977.00 191,646,833.35 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96	76,846,629.74	Grants & Contributions		136,198,722.87	140,600,000.00		140,600,000.00	4,401,277.13
147,866,767.51	-	Subsidies General]	-	-	0	0	0.00
Transfer to other Fund 0 0 0 0.00 2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,394,675,977.00 191,646,833.35 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96 Transfer to Capital	147,866,767.51	Domestic Interest/Discount	6	46,605,858.64	-	0	0	-46,605,858.64
2,020,245,921.55 Total Expenditure (B) 3,203,029,143.65 3,394,675,977.00 - 3,394,675,977.00 191,646,833.35 1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96 Transfer to Capital		Transfer to other Fund	1					
1,524,228,170.56 Operating Balance: (A - B) 1,668,046,298.04 3,585,681,295.00 - 3,585,681,295.00 1,917,634,996.96 Transfer to Capital				-		U		
Transfer to Capítal	2,020,245,921.55	Total Expenditure (B)		3,203,029,143.65	3,394,675,977.00	-	3,394,675,977.00	191,646,833.35
Transfer to Capítal								
	1,524,228,170.56	Operating Balance: (A - B)		1,668,046,298.04	3,585,681,295.00	-	3,585,681,295.00	1,917,634,996.96
1,524,228,170.56 Development Fund 1,668,046,298.04						-		•
	1,524,228,170.56	Development Fund		1,668,046,298.04				

GABASAWA LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
	Opening Balance 1/1/2024		169,946,776.09				-
	Add: Revenue						-
	Transfer from Capítal Development Fund		1,668,046,298.04				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
_	Total Revenue		1,837,993,074.13	-	_	_	0%
							-
	Less: Capital Expenditure					1	-
198,560,344.76	Fixed Assets Purchased		295,169,341.36	711,500,000.00	711,500,000.00		41%
206,130,419.96	Construction / Provision		2,028,424,271.85	1,859,197,756.00	1,859,197,756.00		109%
-	Rehabilitation / Repairs	7	549,935,084.53	622,000,000.00	622,000,000.00		88%
-	Preservation of the Environment		-	82,500,000.00	82,500,000.00		0%
-	Other Capital Project		-	-	-		#DIV/0!
43,023,601.05	Liabilities / Equities		413,078,223.01	337,467,880.00	337,467,880.00		122%
447,714,365.77	Sub-total		3,286,606,920.75	3,612,665,636.00	3,612,665,636.00	-	91%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0		0	0	0%
-	Sub-total		-	-	-	_	0%
							-
447,714,365.77	Total Capital Expenditure for the year		3,286,606,920.75	3,612,665,636.00	3,612,665,636.00	-	91%
							-
-447,714,365.77	Closing Balance		-1,448,613,846.62	-3,612,665,636.00	-3,612,665,636.00	0.00	-0.91

SCHEDULE OF INVESTMENTS GABASAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS GABASAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

		<u>SCH</u>	EDULE OF PERSONAL ADVANCES	(NOTES 10A)	,
1	ABDULRAHAMAN S.	A/1	683.71	_	683.71
2	SULAIMAN KURMA	A/2	1,166.61	<u>-</u>	1,166.61
3	SURAJO ISYAKU	A/3	439.61	-	439.61
4	ADAMU NAGOGGO	A/4	437.61	-	437.61
5	HARUNA SULE	A/5	4,374.36	-	4,374.36
6	GARBA SANI	A/6	4,374.36	-	4,374.36
7	YAHAYA TSANGAYA	A/7	437.60	-	437.60
8	UBA SABO	A/8	342.61	-	342.61
9	LAWAN WAZIRI	A/9	5,256.00	_	5,256.00
10	YAHAYA MU'AZU	A/10	1,030.93	-	1,030.93
11	SANI YAKUBU	A/11	1,020.74	-	1,020.74
12	ADAMU SULAIMAN	A/12	1,020.74	-	1,020.74
13	SAMAILA MANDI	A/13	5,250.00	-	5,250.00
14	ISA HARUNA	A/14	5,250.00	-	5,250.00
15	WADA SHEHU	A/15	1,020.73	-	1,020.73
16	ADAMU HARUNA	A/16	1,020.73	-	1,020.73
17	SANI GARBA	A/17	5,250.00	-	5,250.00
18	MUHD SABO	A/18	5,250.00	-	5,250.00
19	ADAMU USAINI	A/19	729.20	-	729.20
20	MIKO KANFA	A/20	729.20	-	729.20
21	SABO D/DUNIYA	A/21	583.44	-	583.44
22	MUSTAPHA YUSUF	A/22	6,045.00	-	6,045.00
23	SALISU MUHD	A/23	2,025.00	-	2,025.00
24	ALHAJI YA'U WADA	A/24	5,332.08	-	5,332.08
25	BABANGIDA LAWAN	A/25	31,745.00	-	31,745.00
26	UMAR IDRIS	A/26	31,800.00	-	31,800.00
27	LAWAN ASHIRU	A/27	267,800.00	_	267,800.00
28	MUHD SAIDU ZYADI	A/28	45,437.16	-	45,437.16
	TOTAL		435,852.42		435,852.42-

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 10B)

1	Retained Balance	A/1	1,392,282,491.78	4,923,628,702.91	5,848,863,313.52	467,047,881.17
2	Stabilization	A/2	588,793,304.73		588,083,692.35	709,612.38
						-
	Others:					-
3	Abdullahi T. Umar	A/1	43,800.00	-	43,800.00	-
4	Hajiya Aishatu	A/2	12,000.00	-	12,000.00	-
5	Ado Mohammed	A/3	537,797.00	-	537,797.00	-
6	Ahmed Haruna	A/4	3,000.00	-	3,000.00	-
7	Basher Galadima	A/5	1,500.00	-	1,500.00	-
8	Mohammed Isa	A/6	30,000.00	-	30,000.00	-
9	Balarabe Isa	A/7	1,500.00	-	1,500.00	-
10	Mohammed Shehu	A/8	30,000.00	-	30,000.00	-
11	Bilki Sadiq	A/9	51,000.00	-	51,000.00	-
12	Dahir Yakasai	A/10	32,500.00	-	32,500.00	-
13	AliyuTsanyawa	A/11	5,000.00	-	5,000.00	-
14	Isyaku Ado Kibiya	A/12	15,000.00	-	15,000.00	-
15	Salisu Adamu	A/13	3,000.00		3,000.00	-
16	Basher Dahiru	A/14	2,000.00	-	2,000.00	-
17	Uba Hugu Ado	A/15	54,870.00	-	54,870.00	-
18	Mohammed Zakari	A/16	1,000.00	-	1,000.00	
19	Nasidi Tafida	A/17	3,000.00	_	3,000.00	-
20	Rilwan Garba	A/18	10,384.00	-	10,384.00	-
21	Sule Yusif Tsangaya	A/19	8,000.00	_	8,000.00	-
22	Mohammed Abdullahi	A/20	8,000.00	-	8,000.00	-
23	Dauda Adamu	A/21	8,000.00		8,000.00	
24	Shehu Adamu	A/22	8,000.00		8,000.00	
25	Umar Zakari	A/23	8,000.00		8,000.00	
23						-

	Ladi Mohammed	A/25	8,000.00	8,000.00	
27	Sani Mohammed	A/26	100,000.00	100,000.00	-
28				-	-
29	Iliyasu Habu	A/27	8,000.00	8,000.00	-
30	Balarabe Suleiman	A/28	33,900.00	-	-
31	Umar Surajo	A/29	12,000.00	12,000.00	-
32	Maikudi Auwalu	A/30	10,000.00	10,000.00	
33	Garba Isa	A/31	12,000.00	12,000.00	_
34	Abdulrahman Husaini	A/32	12,000.00	12,000.00	-
35	GarbaAdamu	A/33	304,910.00	304,910.00	-
36	Garba Abdul lahiZanbir	A/34	50,000.00	50,000.00	-
37	Mohd Shettima	A/35	30,000.00	30,000.00	-
38	Tijjani Abdullahi	A/36	34,000.00	34,000.00	-
39	Dahiru Mustapha	A/37	45,000.00	45,000.00	-
40	Shefiu Idris	A/38	7,500.00	7,500.00	_
41	Suleiman Mohd	A/39	800,000.00	800,000.00	_
42	Ahmed Shehu	A/40	20,000.00	20,000.00	_
43	Lawan Ashiru	A/41	706,000.00	706,000.00	-
44	Rabiu Adamu	A/42	50,000.00	50,000.00	-
45	Saleh Mamuda	A/43	40,000.00	40,000.00	-
46	Amin Uba	A/44	20,000.00	20,000.00	_
47	Dahiru Abdu	A/45	120,000.00	120,000.00	-
48	Aminu Isa	A/46	554,000.00	554,000.00	-
49	Shukuranu Umar	A/47	370,000.00	370,000.00	_
50	Musa Yusif	A/48	7,000.00	7,000.00	_
51	Abdullahi M. Bagwai	A/49	70,000.00	70,000.00	_
52	Shuaibu Umar Zarewa	A/50	50,000.00	50,000.00	_
	Hauna Geza	A/51	55,000.00	55,000.00	-
53	Haruna Galadima	A/52	44,000.00	-	-
54	Abubakar S. Aliyu K.	A/53	44,000.00	· ·	-
55	Badamasi Ibrahim	A/54	30,000.00	-	-
56	Bello Abubakar	A/55	20,000.00	-	-
57	DEIIO ADUDAKAI	A) 33	20,000.00	- 20,000.00	_

58	Abdullahi M. Hassan	A/56	30,000.00	30,000.00	-
59	Mohammed Shehu	A/57	20,000.00	20,000.00	-
60	Hassan Ahmed	A/58	1,000,000.00	1,000,000.00	-
61	Mohammed Shehu	A/59	4,000,000.00	4,000,000.00	-
62	Murtala Ibrahim	A/61	2,000,000.00	2,000,000.00	-
63	Hassan Ahmed G.	A/62	500,000.00	500,000.00	-
64	Hassan Ahmed G.	A/63	800,000.00	800,000.00	-
65	ShehuYusifShehu	A/64	20,000.00	20,000.00	-
66	Mohammed Ibrahim	A/65	500,869.88	500,869.88	-
67	AlhajiUba D/Kudu	A/66	180,000.00	180,000.00	-
68	Alhaji Ali Sharif Habibu	A/68	10,876,589.00	10,876,589.00	-
69	Salisu I Kanti	A/69	350,000.00	350,000.00	
	TOTAL		24,922,119.88	- 24,922,119.88	-

SCHEDULE OF DEPOSITS (NOTES 13)					
Government Deposits:					
5% WHT (FIRS)	D/1	65,718,695.30	-	-	65,718,695.30
7.5% VAT FED	D/2	84,698,841.86	-	-	84,698,841.86
1% STAMP DUTY (BIR)	D/8B	1,075,745.75	-	-	1,075,745.75
15% RENTED HOUSE	D/3	1,100,375.00	-	-	1,100,375.00
P.A.Y.E	D/4	39,683,017.93	36,200,811.84	36,200,811.84	39,683,017.93
5% WHT(BIRS)	D/9	64,175,631.99	-	-	64,175,631.99
PENSION TRUST FUND	D/12	59,072,090.15	46,680,492.29	46,680,492.29	59,072,090.15
1%STAMP DUTY (FIRS)	D/8A	10,492,467.76	-	-	10,492,467.76
Sub-tot	al	326,016,865.74	82,881,304.13	82,881,304.13	326,016,865.74
Other Deposits 1:					
NULGE	D/5	6,044,695.68	6,724,228.49	6,724,228.49	6,044,695.68
10 RETENTION MONEY	D/6	5,627,659.28	-	-	5,627,659.28
MHWU	D/7	11,463,183.03	8,513,774.64	8,513,774.64	11,463,183.03
ANPP DUES	D/10	297,958.07	-	-	297,958.07
BALANCE PAYMENT	D/11	3,616,058.26	-	718,500.00	2,897,558.26
OTHERS	D/13	116,606.63	-	-	116,606.63
NLC	D/14	86,234.26	-	-	86,234.26
HEALTH CONTRIBUTION	D/15	-	17,448,800.00	17,448,800.00	-
FAGGE DED	D/16	-	1,493,050.00	1,493,050.00	-
GEZAWA DED	D/17	-	722,000.00	722,000.00	-
NASSARAWA DED	D/19	-	6,584,145.00	6,584,145.00	
MOTORCYCLE	D/	-	27,786,000.00	27,786,000.00	-
SALARY ADJUSMENT	D/	-	2,324,189.46	2,324,189.46	-
HEALTH CONTRI POL.	D/	-	785,000.00	785,000.00	-

KUNCHI DED	D/	-	2,000,600.00	2,000,600.00	-
LOAN BOOK	D/		2,462,039.39	2,462,039.39	-
CREDIT DIRECT	D/		11,704,946.73	11,704,946.73	-
OVER PAYMENT DEDUCTION	D/		372,997.53	372,997.53	-
17% PENSION GOVT. CONTR	D/		99,096,846.98	99,096,846.98	-
		27,252,395.21	188,018,618.22	188,737,118.22	26,533,895.21
Sub-total		-	-	-	-
TOTAL		353,269,260.95	270,899,922.35	271,618,422.35	352,550,760.95





GARKO LOCAL GOVERNMENT

Kano State - Nigeria (OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B. 3021 Kano.

Tel: Mobile

In case of No:	f reply pleas	e quote	Reference
TAD.			

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

GARKO LOCAL GOVT. COUNCIL

KANO STATE

TREASURER

GARKO LOCAL GOVT. COUNCIL



GARKO LOCAL GOVERNMENT

Kano State - Nigeria (OFFICE OF THE EXECUTIVE CHAIRMAN)

P.M.B. 3021 Kano.

Tel: Mobile

a case	of reply	please	quote	Referenc	e
			-		

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, 2024

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

GARKO LOCAL GOVT. COUNCIL

KANO STATE

TREASURER

GARKO LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF GARKO LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Garko Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Garko Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

GARKO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,493,367,702.62	Local Govt Share of Statutory Allocation		498,227,109.31	1,057,448,143.36
1,690,625,000.00	Local Govt Share of Statutory Allocation		2,273,638,336.00	1,190,340,891.40
1,283,750,000.00	Other Federally Allocated Revenue	<u>1</u>	1,587,960,391.22	681,791,647.58
65,000,000.00	10% State Allocation	-	1,367,900,391.22	45,454,545.46
-	Other Capital Receipts	_	_	243,153,961.43
1,000,000.00	Tax Revenue	2 1,231,000.00		1,857,195.04
89,378,950.59	Non Tax Revenue	3	63,361,454.56	801,500.00
7,800,000.00	Investment Income	3	1,140,200.00	921,200.00
7,800,000.00	Interest Earned	-	-	921,200.00
_	Refund and Re-imbursement	4	-	
10,000,000.00	Aids & Grants	-	-	-
-	Domestic Loans/Borrowings		-	_
5,000,000.00	Extraordinary Items	-	-	-
200,000.00	Prepayments/Arrears of Revenue		-	
6,646,121,653.21	Total Receipts from Operating Activities (A)		4,425,558,491.09	3,221,769,084.27
0,040,121,033.21	Total Receipts from operating Activities (A)		4,423,330,431.03	3,221,703,004.27
	PAYMENTS:			
1,308,405,567.87	Salaries & Wages	5	1,461,987,365.67	1,140,257,873.72
488,622,518.00	Social Benefits	6	222,837,874.31	81,769,341.59
1,054,605,000.00	Overhead Cost	7	595,395,057.41	528,014,565.35
216,000,000.00	Grants & Contributions	•	251,451,697.80	104,353,933.76
-	Subsidies General	- 	231,431,037.00	-
_	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
_	Transfer to other Fund	⊢	-	-
3,067,633,085.87	Total Outflow from Operating Activities (B)		2,578,277,853.83	2,002,262,481.93
3,007,003,003.07	rotal outlier from operating retirities (b)		2,570,277,055.05	2,002,202,102.30
	Net Cashflow From Operating Activities C = (A-B)		1,847,280,637.26	1,219,506,602.34
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
631,500,000.00	Fixed Assets Procured		294,540,909.09	45,075,875.14
2,018,066,888.08	Construction / Provision		3,899,449,790.84	92,963,787.96
463,000,000.00	Rehabilitation / Repairs		57,161,652.68	8,940,492.60
279,834,894.38	Preservation of the Environment	9	-	-
-	Other Capital Project		-	-
131,141,081.65	Liabilities / Equities		6,611,000.00	2,105,700.00
3,523,542,864.11	Total Capital Expenditure = D		4,257,763,352.61	149,085,855.70
	Not Cook Show from Journaling Asticities 5 (C.D.)		(2.440.402.745.25)	4 070 420 746 64
	Net Cash Flow from Investing Activities E = (C-D)		(2,410,482,715.35)	1,070,420,746.64
	CACH OUTELOW FDOM FINIANCING A CTIVITIES			
	CASH OUTFLOW FROM FINANCING ACTIVITIES Conital Expanditure on Aids & Cront			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings Total Expenditure from Financing Activities = F			
-	rotar expenditure from Financing Activities = F		-	•
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(2,275,796,519.17)	919,784,573.91
	Increase/decrease in other Liability		25,547,628.12	6,000.00
			/	
	Total Movement in other cash equivelent account = G		(2,301,344,147.29)	919,778,573.91
	Total Expenditure from Financing Activities = F		(2,301,344,147.29)	919,778,573.91
	Total Expenditure Hom Financing Activities - F		(2,301,344,147.23)	313,770,373.31
	Net Cash Flow from all Activities G = (E-F)		(109,138,568.06)	150,642,172.73
	, , ,			•
	Cash & Its Equivalent as at 1/1/2024 = H		196,035,039.31	45,392,866.58
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		86,896,471.25	196,035,039.31
		/		

GARKO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
<u>ASSETS</u>			
Current Assets			
Cash		-	508.01
Main Account		(3,172.87)	195,987,751.27
Taj Bank		57,222,062.30	
Acces Bank		29,488,299.69	
Revenue Account		88,219.00	45,255.63
Others G. T		101,063.13	1,524.40
Total Recurrent Assets (A)	10	86,896,471.25	196,035,039.31
Non-Current Assets			
Total Investments (B)	11	3,161,855.51	3,161,855.51
<u>-</u> <u>Advances</u>	12		
Retained Balance		762,129,267.97	3,046,887,971.13
Stabilization		709,612.38	591,747,428.39
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		762,838,880.35	3,638,635,399.52
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		852,897,207.11	3,837,832,294.34
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		77,069,399.59	53,386,528.15
Others 1		37,942,362.28	36,077,605.60
Others 2		-	-
Total Deposits (E)		115,011,761.87	89,464,133.75
Balance of Assets Over Liabilities (F)		737,885,445.24	3,748,368,160.59
Total Liabilities (G= D+E+F)		852,897,207.11	3,837,832,294.34

STATEMENT NO. 3 GARKO LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen	Original	Variance on
Actual 2023 (=N=)					tary Budget	Budget	Final Budget
	REVENUE:						
1,057,448,143.36	Local Govt Share of Statutory Allocation		498,227,109.31	3,493,367,702.62		3,493,367,702.62	2,995,140,593.31
1,190,340,891.40	Local Govt Share of VAT Other Federally		2,273,638,336.00	1,690,625,000.00		1,690,625,000.00	-583,013,336.00
681,791,647.58	Allocated Revenue	<u>1</u>	1,587,960,391.22	1,283,750,000.00		1,283,750,000.00	-304,210,391.22
45,454,545.46	10% State Allocation		-	65,000,000.00		65,000,000.00	65,000,000.00
243,153,961.43	Other Capital Receipts		-	<u>-</u>		-	0.00
1,857,195.04	Tax Revenue	2	1,231,000.00	1,000,000.00		1,000,000.00	-231,000.00
801,500.00	Non Tax Revenue	3	63,361,454.56	89,378,950.59		89,378,950.59	26,017,496.03
921,200.00	Investment Income		1,140,200.00	7,800,000.00		7,800,000.00	6,659,800.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
<u>-</u>	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	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
3,221,769,084.27	Total Revenue (A)		4,425,558,491.09	6,646,121,653.21	-	6,646,121,653.21	2,220,563,162.12
	LECC EVENENTIALS.						
	LESS EXPENDITURE:						
1,140,257,873.72	Salaries & Wages	5	1,461,987,365.67	1,308,405,567.87		1,308,405,567.87	-153,581,797.80
81,769,341.59	Social Benefits	6	222,837,874.31	488,622,518.00		488,622,518.00	265,784,643.69
528,014,565.35	Overhead Cost	7	595,395,057.41	1,054,605,000.00		1,054,605,000.00	459,209,942.59
104,353,933.76	Grants & Contributions		251,451,697.80	216,000,000.00		216,000,000.00	-35,451,697.80
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
2,002,262,481.93	Total Expenditure (B)		2,578,277,853.83	3,067,633,085.87	-	3,067,633,085.87	489,355,232.04
1,219,506,602.34	Operating Balance: (A - B)		1,847,280,637.26	3,578,488,567.34	-	3,578,488,567.34	1,731,207,930.08
	Transfer to Capital						
1,219,506,602.34	Development Fund		1,847,280,637.26				

GARKO LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplement ary Budget 2024	Performance on Budget (%)
45,392,866.58	Opening Balance 1/1/2024		196,035,039.31	-			-
	Add: Revenue						-
1,219,506,602.34	Transfer from Capítal Development Fund		1,847,280,637.26				0%
0	Infrastructural Development Loan		0	_	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0		0	0	0%
0				_	0		0%
0	Aids & Grants		0	-	0	0	
1,264,899,468.92	Total Revenue		2,043,315,676.57	-	-	-	0%
							-
	Less: Capital Expenditure					T	-
45,075,875.14	Fixed Assets Procured		294,540,909.09	631,500,000.00	631,500,000.00		47%
92,963,787.96	Construction / Provision		3,899,449,790.84	2,018,066,888.08	2,018,066,888.08		193%
8,940,492.60	Rehabilitation / Repairs	9	57,161,652.68	463,000,000.00	463,000,000.00		12%
-	Preservation of the Environment		-	279,834,894.38	279,834,894.38		0%
-	Other Capital Project		-	-	-		#DIV/0!
2,105,700.00	Liabilities / Equities		6,611,000.00	131,141,081.65	131,141,081.65		5%
149,085,855.70	Sub-total		4,257,763,352.61	3,523,542,864.11	3,523,542,864.11	-	121%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	_	_	_	0%
							-
149,085,855.70	Total Capital Expenditure for the year		4,257,763,352.61	3,523,542,864.11	3,523,542,864.11	_	121%
	-			,	,		-
1,115,813,613.22	Closing Balance		-2,214,447,676.04	-3,523,542,864.11	-3,523,542,864.11	0.00	-1.21

SCHEDULE OF INVESTMENTS

GARKO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

S/N	PARTICULARS	AMOUNT
1	Unity Bank	2,226.97
2	Jaiz Bank	477,272.50
3	Dala Building Society	2,221,977.27
4	Niger Delta Power Holding	460,378.77
	TOTAL INVESTMENTS	3,161,855.51

SCHEDULE OF ADVANCES & DEPOSITS GARKO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

	SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)									
1	Retained Balance		3,046,887,971.13	4,591,207,408.26	6,875,966,111.42	762,129,267.97				
2	Stabilization		591,747,428.39		591,037,816.01	709,612.38				

			SCHEDULE OF DEPO	OSITS (NOTES 13)						
	Government Deposits:									
1	Kano B Payee	D/1	10,765,681.24	23,650,602.28	23,650,602.28	10,765,681.24				
2	National	D/2	1,331,041.16			1,331,041.16				
4	8% Pension	D/3	17,010,026.40	35,584,735.07	35,584,735.07	17,010,026.40				
5	Development Levy	D/4	47,700.00			47,700.00				
6	Value Added Tax	D/5	12,576,256.83	14,209,168.32		26,785,425.15				
7	Withholding Tax	D/6	11,655,822.52	9,473,703.12		21,129,525.64				
	Sub-total		53,386,528.15	82,918,208.79	59,235,337.35	77,069,399.59				
	Other Deposits 1:									
8	Wudil	D/11	273,526.00			273,526.00				
9	Gaya	D/12	2,017.32			2,017.32				
10	Minjibir	D/13	2,325.00			2,325.00				
11	Bagwai	D/14	2,145.00			2,145.00				
12	Municipal	D/15	1,550.00			1,550.00				
13	D/Tofa	D/16	1,225.00			1,225.00				
14	G/Malam	D/17	4,908.00			4,908.00				
15	Warawa	D/18	95,886.35			95,886.35				
16	T/Wada	D/19	947.79			947.79				
17	D/Kudu	D/21	10,000.00			10,000.00				
18	Gezawa	D/22	638,541.76			638,541.76				
19	15% Tenament Agreement	D/23	814,301.00			814,301.00				
20	Stamp Duty	D/31	708,233.38	1,864,756.68		2,572,990.06				
21	Housing Loan	D/17	1,240.43			1,240.43				
22	NULGE Union	D/18	923,532.01	5,884,581.67	5,884,581.67	923,532.01				

					1	
23	MWHU Union	D/19	1,108,199.74	5,509,278.13	5,509,278.13	1,108,199.74
24	10% Retention Money	D/10	10,375,029.20			10,375,029.20
25	Balance Payment	D/24	6,489,142.03			6,489,142.03
26	Contribution Party	D/25	179,663.78			179,663.78
27	Motor Cycle	D/26	477,662.27	19,626,000.00	19,626,000.00	477,662.27
28	NULGE Rice	D/27	675,255.71			675,255.71
29	MHWU Rice	D/29	1,380,668.60			1,380,668.60
30	Cont to PDP	D/30	647,164.23			647,164.23
31	Cont to ANPP	D/31	769,780.00			769,780.00
32	Party Cont APC	D/32	50,000.00			50,000.00
33	Health Contribution	D/33	-	13,662,000.00	13,662,000.00	-
34	Motorcycle Deduction	D/34	10,301,961.00			10,301,961.00
35	D/Tofa	D/35	7,550.00			7,550.00
36	Nassarawa	D/36	135,150.00	3,457,225.00	3,457,225.00	135,150.00
37	Fagge		-	1,631,700.00	1,631,700.00	-
38	Kunchi		-	23,000.00	23,000.00	-
39	Loan book			1,175,791.61	1,175,791.61	-
40	Credit Direct			5,912,953.01	5,912,953.01	-
41	Party Contribution			2,285,049.50	2,285,049.50	-
42	Health Contribution Party			773,000.00	773,000.00	-
43	Payee Party			1,877,611.81	1,877,611.81	-
			36,077,605.60	63,682,947.41	61,818,190.73	37,942,362.28
				-		-
	Sub-total		-	-	-	-
93						
	TOTAL		89,464,133.75	146,601,156.20	121,053,528.08	115,011,761.87





GARUN MALLAM LOCAL GOVERNMENT

P.M.B. 3021 Kano - Nigeria

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply Please quote Reference

No.....

Date: 16-05-2025

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

GARUN MALAM LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

GARUN MALAM LOCAL GOVT. COUNCIL



GARUN MALLAM LOCAL GOVERNMENT

P.M.B. 3021 Kano - Nigeria

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply Please quote Reference

No.....

Date: 16-05-2025

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

GARUN MALAM LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

GARUN MALAM LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgmdit.kn.ng.org Email: lgauditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF GARUN MALAM LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Garun Malam Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Garun Malam Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

GARUN MALAM LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,389,942,342.00	Local Govt Share of Statutory Allocation		495,627,239.75	1,051,930,123.17
1,532,640,051.00	Local Govt Share of VAT	1	· ·	
		┥ , ├	2,062,683,488.48	1,081,415,076.96
1,388,377,835.00	Other Federally Allocated Revenue	<u> </u>	1,574,252,168.00	670,230,017.03
98,808,716.00	10% State Allocation	_	-	45,454,545.46
-	Other Capital Receipts		-	243,153,961.43
46,630,000.00	Tax Revenue	2	3,935,005.00	1,326,195.04
6,178,000.00	Non Tax Revenue	3	62,801,877.11	143,450.00
3 550 000 00	las cantina anti-la anna		2 700 250 00	200 570 00
2,550,000.00	Investment Income	-	2,799,250.00	309,570.00
-	Interest Earned	- , }	-	-
10,000,00	Refund and Re-imbursement	4	20,000,00	-
10,000.00	Aids & Grants	-	20,000.00	-
-	Domestic Loans/Borrowings	-	-	-
100,000.00	Extraordinary Items	_	277,300.00	-
-	Prepayments/Arrears of Revenue		-	-
6,465,236,944.00	Total Receipts from Operating Activities (A)		4,202,396,328.34	3,093,962,939.09
	PAYMENTS:	_		
1,245,929,918.00	Salaries & Wages	5	1,270,443,350.00	1,081,558,129.89
232,425,000.00	Social Benefits	6	295,957,141.60	68,181,818.18
1,302,278,415.00	Overhead Cost	7	1,067,138,295.31	626,353,674.94
260,000,000.00	Grants & Contributions		255,308,101.43	99,107,996.81
-	Subsidies General		46 605 050 64	- 4 47 000 707 54
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
3,040,633,333.00	Transfer to other Fund Total Outflow from Operating Activities (B)		2,935,452,746.98	2,023,068,387.33
3,040,633,333.00	Total Outliow from Operating Activities (b)		2,935,452,746.98	2,023,008,387.33
	Net Cashflow From Operating Activities C = (A-B)		1,266,943,581.36	1,070,894,551.76
	rect cosmon from operating rectification (7.7.2)		1)200)3 13)301130	2,070,031,002170
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
1				
552,500,000.00	Fixed Assets Procured		638,970,655.54	90,298,659.11
552,500,000.00 1,134,862,446.00	Fixed Assets Procured Construction / Provision	-		90,298,659.11 29,632,704.11
552,500,000.00 1,134,862,446.00 814,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs		638,970,655.54 3,924,773,794.81 449,774,654.06	
1,134,862,446.00	Construction / Provision	9	3,924,773,794.81 449,774,654.06	29,632,704.11
1,134,862,446.00 814,000,000.00	Construction / Provision Rehabilitation / Repairs	9	3,924,773,794.81 449,774,654.06 148,637,879.00	29,632,704.11
1,134,862,446.00 814,000,000.00 175,060,417.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	3,924,773,794.81 449,774,654.06	29,632,704.11 15,301,804.15
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54	29,632,704.11 15,301,804.15 - 1,590,909.00
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95 (4,179,349,765.59)	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45 914,815,705.31
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95 (4,179,349,765.59)	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95 (4,179,349,765.59) (4,065,452,750.50) 16,858,700.40	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45 914,815,705.31
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95 (4,179,349,765.59) (4,065,452,750.50) 16,858,700.40 (4,082,311,450.90)	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45 914,815,705.31 - 764,565,324.58 (0.00) 764,565,324.58
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95 (4,179,349,765.59) (4,065,452,750.50) 16,858,700.40	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45 914,815,705.31
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95 (4,179,349,765.59) (4,065,452,750.50) 16,858,700.40 (4,082,311,450.90) (4,082,311,450.90)	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45 914,815,705.31 - 764,565,324.58 (0.00) 764,565,324.58 764,565,324.58
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95 (4,179,349,765.59) (4,065,452,750.50) 16,858,700.40 (4,082,311,450.90)	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45 914,815,705.31 - 764,565,324.58 (0.00) 764,565,324.58
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95 (4,179,349,765.59) (4,065,452,750.50) 16,858,700.40 (4,082,311,450.90) (97,038,314.69)	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45 914,815,705.31 - 764,565,324.58 (0.00) 764,565,324.58 764,565,324.58
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) Cash & Its Equivalent as at 1/1/2024 = H	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95 (4,179,349,765.59) (4,065,452,750.50) 16,858,700.40 (4,082,311,450.90) (97,038,314.69)	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45 914,815,705.31 - 764,565,324.58 (0.00) 764,565,324.58 150,250,380.73 36,683,074.36
1,134,862,446.00 814,000,000.00 175,060,417.00 10,000,000.00 343,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	3,924,773,794.81 449,774,654.06 148,637,879.00 4,136,363.54 280,000,000.00 5,446,293,346.95 (4,179,349,765.59) (4,065,452,750.50) 16,858,700.40 (4,082,311,450.90) (97,038,314.69)	29,632,704.11 15,301,804.15 - 1,590,909.00 19,254,770.08 156,078,846.45 914,815,705.31 - 764,565,324.58 (0.00) 764,565,324.58 764,565,324.58

GARUN MALAM LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
<u>Current Assets</u>			
Cash {Taj Bank}		52,500,620.00	-
Main Account		2,753.12	186,932,029.07
Project Account {GT Bank}		20,905.87	
Revenue Account		99,620.73	-
Others {Access Bank}		37,271,240.68	1,426.02
Total Recurrent Assets (A)	10	89,895,140.40	186,933,455.09
Non-Current Assets			
Total Investments (B)	11	5,682,922.98	5,682,922.98
Advances	12		
Retained Balance		613,917,513.99	4,071,766,052.39
Stabilization		709,612.38	608,313,824.48
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		614,627,126.37	4,680,079,876.87
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		710,205,189.75	4,872,696,254.94
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		81,661,412.26	64,802,711.86
Others 1		33,816,622.25	33,816,622.25
Others 2		-	-
Total Deposits (E)		115,478,034.51	98,619,334.11
Balance of Assets Over Liabilities (F)		594,727,155.24	4,774,076,920.83
Total Liabilities (G= D+E+F)		710,205,189.75	4,872,696,254.94

GARUN MALAM LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplementary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,051,930,123.17	Local Govt Share of Statutory Allocation		495,627,239.75	3,389,942,342.00		3,389,942,342.00	2,894,315,102.25
1,081,415,076.96	Local Govt Share of VAT		2,062,683,488.48	1,532,640,051.00		1,532,640,051.00	-530,043,437.48
670,230,017.03	Other Federally Allocated Revenue	1	1,574,252,168.00	1,388,377,835.00		1,388,377,835.00	-185,874,333.00
45,454,545.46	10% State Allocation		-	98,808,716.00		98,808,716.00	98,808,716.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,326,195.04	Tax Revenue	2	3,935,005.00	46,630,000.00		46,630,000.00	42,694,995.00
143,450.00	Non Tax Revenue	3	62,801,877.11	6,178,000.00		6,178,000.00	-56,623,877.11
309,570.00	Investment Income	-	2,799,250.00	2,550,000.00		2,550,000.00	-249,250.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		20,000.00	10,000.00		10,000.00	-10,000.00
-	Domestic Loans/Borrowings		-	_		-	0.00
-	Extraordinary Items		277,300.00	100,000.00		100,000.00	-177,300.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,093,962,939.09	Total Revenue (A)		4,202,396,328.34	6,465,236,944.00	-	6,465,236,944.00	2,262,840,615.66
	LESS EXPENDITURE:						
1,081,558,129.89	Salaries & Wages	5	1,270,443,350.00	1,245,929,918.00		1,245,929,918.00	-24,513,432.00
68,181,818.18	Social Benefits	6	295,957,141.60	232,425,000.00		232,425,000.00	-63,532,141.60
626,353,674.94	Overhead Cost	7	1,067,138,295.31	1,302,278,415.00		1,302,278,415.00	235,140,119.69
99,107,996.81	Grants & Contributions		255,308,101.43	260,000,000.00		260,000,000.00	4,691,898.57
	Subsidies General		_	_	0	0	0.00
147 066 767 51	Domestic		16 COE 050 C4			0	
147,866,767.51	Interest/Discount Transfer to other Fund	8	46,605,858.64	-	0	0	-46,605,858.64 0.00
2,023,068,387.33	Total Expenditure (B)		2,935,452,746.98	3,040,633,333.00	-	3,040,633,333.00	105,180,586.02
1,070,894,551.76	Operating Balance: (A - B)		1,266,943,581.36	3,424,603,611.00	-	3,424,603,611.00	2,157,660,029.64
1,070,894,551.76	Transfer to Capítal Development Fund		1,266,943,581.36				

GARUN MALAM LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
36,683,074.36	Opening Balance 1/1/2024		186,933,455.09				-
	Add: Revenue						-
1 070 904 551 76	Transfer from Capítal Development Fund		1 266 042 591 26				0%
1,070,894,551.76	Infrastructural		1,266,943,581.36		_	_	0%
0	Development Loan Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	erean seneme						
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
1,107,577,626.12	Total Revenue		1,453,877,036.45	-	-	_	0%
							-
	Less: Capital Expenditure					ı	-
90,298,659.11	Fixed Assets Procured		638,970,655.54	552,500,000.00	552,500,000.00		116%
29,632,704.11	Construction / Provision		3,924,773,794.81	1,134,862,446.00	1,134,862,446.00		346%
15,301,804.15	Rehabilitation / Repairs	9	449,774,654.06	814,000,000.00	814,000,000.00		55%
-	Preservation of the Environment		148,637,879.00	175,060,417.00	175,060,417.00		85%
1,590,909.00	Other Capital Project		4,136,363.54	10,000,000.00	10,000,000.00		41%
19,254,770.08	Liabilities / Equities		280,000,000.00	343,000,000.00	343,000,000.00		82%
156,078,846.45	Sub-total		5,446,293,346.95	3,029,422,863.00	3,029,422,863.00	-	180%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
156,078,846.45	Total Capital Expenditure for the year		5,446,293,346.95	3,029,422,863.00	3,029,422,863.00	_	180%
2 2,22 2,3 101 13	,		-, -,===,=:	-,,,	-,,,		-
951,498,779.67	Closing Balance		-3,992,416,310.50	-3,029,422,863.00	-3,029,422,863.00	0.00	-1.80

SCHEDULE OF INVESTMENTS GARUN MALAM LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS GARUN MALLAM LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	A/1	4,071,766,052.40	4,304,656,711.00	7,762,505,249.41	613,917,513.99
2	Stabilization	A/2	608,313,824.48	-	607,604,212.10	709,612.38
						-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	Appeal found	D/1	1,367.00	450,000.00	-	451,367.00
2	PAYE	D/2	14,279,843.64	30,442,849.59	30,442,849.59	14,279,843.64
4	8% Pension Contribution	D/4	11,615,837.69	32,628,887.27	32,628,887.27	11,615,837.69
5	With Holding Tax	D/5	19,342,025.37	6,576,562.62	-	25,918,587.99
6	VAT	D/6	16,571,322.82	8,587,180.39	-	25,158,503.21
7	STAMP DUTY	D/19	2,992,315.34	1,244,957.39	-	4,237,272.73
	Sub-total		64,802,711.86	79,930,437.26	63,071,736.86	81,661,412.26
	- II - I					
	Other Deposits 1:					
8	NULGE	D/3	2,072,463.87	3,553,661.41	3,553,661.41	2,072,463.87
9	M.H.W.U	D/10	11,319,034.04	7,600,533.75	7,600,533.75	11,319,034.04
10	10% Retention Money	D/7	11,644,445.94	-	-	11,644,445.94
11	Abdulhamid Rimi	D/8	78,000.00	-	-	78,000.00
12	Balance Payment	D/11	6,413,423.54	-	-	6,413,423.54
13	Health contribution	D/9	-	11,517,400.00	11,517,400.00	_
14	PARTY Contribution	D/12	1,466,975.19	2,346,866.07	2,346,866.07	1,466,975.19
15	NULGE Loan repayment	D/13	37,340.00	-	-	37,340.00
16	UNION LOAN	D/14	34,666.67	-	-	34,666.67
17	Dahiru Dandabo	D/15	38,250.00	-	-	38,250.00
18	MHWN Bank Loan	D/18	689,023.00	-		689,023.00
				/		

			1			
19	Muhd Adamu Y/Gwada	D/21	23,000.00	-	-	23,000.00
20	Kunchi	D/	-	178,000.00	178,000.00	-
21	Nassarawa	D/	-	5,261,000.00	5,261,000.00	-
22	Motorcycle	D/	-	13,121,750.00	13,121,750.00	-
23	Health contribution Politian	D/	-	789,000.00	789,000.00	-
24	Fagge	D/		3,160,240.00	3,160,240.00	-
25	Minjibir	D/		32,000.00	32,000.00	-
26	D/Tofa	D/		22,100.00	22,100.00	-
27	WARAWA DEDUCTION	D/		30,000.00	30,000.00	-
28	CREDIT DIRECT	D/		7,391,031.01	7,391,031.01	-
29	OVER PAYMENT	D/		178,135.00	178,135.00	-
30	LOAN BOOK DEDUCTION	D/		190,945.32	190,945.32	-
31	SALARY ADJUSTMENT	D/		560,000.00	560,000.00	-
32	PAYEE POLITICAL	D/		1,877,611.81	1,877,611.81	-
			33,816,622.25	57,810,274.37	47,582,551.23	33,816,622.25
33				-		-
	Sub-total		_	-	-	-
	TOTAL		98,619,334.11	137,740,711.63	110,654,288.09	115,478,034.51





GAYA LOCAL GOVERNMENT COUNCIL KANO STATE

PMB, 3021 Kano-Nigeria

In case of reply please	e 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 (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,

CHAIRMAN

GAYA LOCAL GOVERNMENT

KANO STATE

TREASURER

GAYA LOCAL GOVERNMENT

GAYA LOCAL GOVERNMENT COUNCIL

KANO STATE

PMB, 3021 Kano-Nigeria

In case of reply please	quote reference
No	

Tel: Mobile

Date:-

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Local Government Treasurer in accordance with the provisions of the Public Financial Management Law2020. 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, 2024.

Best Regard,

CHAIRMAN

GAYA LOCAL GOVERNMENT

KANO STATE

TREASURER

GAYA LOCAL GOVERNMENR



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF GAYA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Gaya Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Gaya Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

2024 1446 AH Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

GAYA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,365,380,199.00	Local Govt Share of Statutory Allocation		535,659,479.98	1,136,895,427.80
1,885,690,805.00	Local Govt Share of VAT		2,450,248,710.86	1,281,533,054.79
, , ,		1	1,693,140,330.07	
1,480,821,954.00	Other Federally Allocated Revenue			732,787,352.12
70,000,000.00	10% State Allocation			45,454,545.46
-	Other Capital Receipts		94,794,351.15	243,153,961.43
470,000.00	Tax Revenue	2	-	1,306,195.04
106,911,000.00	Non Tax Revenue	3	60,672,330.00	4,149,292.60
2,250,000.00	Investment Income		981,200.00	1,207,260.00
-	Interest Earned		-	-
<u>-</u>	Refund and Re-imbursement	4	-	-
5,000,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	-
-	Extraordinary Items		-	
-	Prepayments/Arrears of Revenue		-	-
6,916,523,958.00	Total Receipts from Operating Activities (A)		4,835,496,402.06	3,446,487,089.24
0,510,523,530.00	Total Neccipis from Operating Activities (A)		4,033,430,402.00	3,440,407,003.24
	PAYMENTS:			
2,050,123,508.04	Salaries & Wages	5	1,898,493,114.91	1,581,780,567.91
232,982,674.00	Social Benefits	6	163,503,119.39	71,989,647.18
1,098,017,407.00	Overhead Cost	7	1,013,149,701.52	501,119,302.06
213,833,333.00	Grants & Contributions	-	178,794,838.37	83,328,016.72
-	Subsidies General		-	
_	Domestic Interest/Discount	8	_	147,866,767.51
_	Transfer to other Fund	⊣	_	-
3,594,956,922.04	Total Outflow from Operating Activities (B)		3,253,940,774.19	2,386,084,301.38
	1			
	Net Cashflow From Operating Activities C = (A-B)		1,581,555,627.87	1,060,402,787.86
	, , , , , , , , , , , , , , , , , , , ,		,,,-	,, . ,
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
554,000,000.00	Fixed Assets Procured		201,255,454.54	59,335,026.48
· · ·				
1,592,067,154.00	Construction / Provision	_	1,648,360,303.25	56,911,408.59
620,000,000.00	Rehabilitation / Repairs	_	-	25,348,204.12
105,000,000.00	Preservation of the Environment	9	-	-
10,000,000.00	Other Capital Project	→	-	-
391,545,697.00	Liabilities / Equities		-	125,551,499.54
3,272,612,851.00	Total Capital Expenditure = D		1,849,615,757.79	267,146,138.73
				,
	Not Cash Flow from Investing Activities F = (C.D.)		(268,060,129.92)	702 256 640 12
	Net Cash Flow from Investing Activities E = (C-D)		(200,000,129.92)	793,256,649.13
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings		+	
	Total Expenditure from Financing Activities = F			
-	Total Expenditure Hom Financing Activities = F		- +	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(399,517,639.38)	129,320,344.15
	Increase/decrease in other Liability		(105,461,681.92)	(534,615,960.83)
	Total Movement in other cash equivelent account = G		(294,055,957.46)	663,936,304.98
	·			
	Total Expenditure from Financing Activities = F		(294,055,957.46)	663,936,304.98
	Not Coch Flour from all Activities C = (F. F)		25 005 027 54	120 220 244 45
	Net Cash Flow from all Activities G = (E-F)		25,995,827.54	129,320,344.15
	Coch 9. Its Equivalent as at 1/1/2024 = 11		160 020 020 07	40 F00 C02 02
	Cash & Its Equivalent as at 1/1/2024 = H		169,830,028.07	40,509,683.92
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		195,825,855.61	169,830,028.07

GAYA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
<u>ASSETS</u>			
<u>Current Assets</u>			
Cash		-	
Main Account		84,570,912.23	169,391,822.11
Project Account		7,948.40	-
Revenue Account		2,989,739.19	249,471.69
Others (Access)		53,651,255.79	188,734.27
TAJ Bank (Fertilizer)		54,606,000.00	-
Total Recurrent Assets (A)	10	195,825,855.61	169,830,028.07
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
-			
Advances	12		
Retained Balance		183,705,150.89	-
Stabilization		709,612.38	583,932,402.65
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		184,414,763.27	583,932,402.65
Balance of Liabilities Over Assets (D)		77,161,650.31	
Total Assets (D= A+B+C+D)		461,063,685.13	757,423,846.66
LIABILITIES	13		
Short Term Loans	15		
Bank Overdraft			
Others			
Total Liabilities (D)			
Total Liabilities (D)		_	-
DEPOSITS		I	
Government		77,834,186.56	89,267,899.09
Others 1		33,891,129.05	33,124,747.30
Others 2			94,794,351.14
Total Deposits (E)		111,725,315.61	217,186,997.53
Balance of Assets Over Liabilities (F)		349,338,369.52	540,236,849.13
Total Liabilities (G= D+E+F)		461,063,685.13	757,423,846.66

GAYA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplementary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of						
1,136,895,427.80	Statutory Allocation		535,659,479.98	3,365,380,199.00		3,365,380,199.00	2,829,720,719.02
	Local Govt Share of						
1,281,533,054.79	VAT Other Federally	-	2,450,248,710.86	1,885,690,805.00		1,885,690,805.00	-564,557,905.86
732,787,352.12	Allocated Revenue	<u>1</u>	1,693,140,330.07	1,480,821,954.00		1,480,821,954.00	-212,318,376.07
, ,							
45,454,545.46	10% State Allocation	_	-	70,000,000.00		70,000,000.00	70,000,000.00
242 152 061 42	Other Capital		04 704 251 15				04 704 251 15
243,153,961.43	Receipts		94,794,351.15	-		<u>-</u>	-94,794,351.15
1,306,195.04	Tax Revenue	2	-	470,000.00		470,000.00	470,000.00
4,149,292.60	Non Tax Revenue	3	60,672,330.00	106,911,000.00		106,911,000.00	46,238,670.00
1,207,260.00	Investment Income		981,200.00	2,250,000.00		2,250,000.00	1,268,800.00
1,207,200.00	investment income	-	381,200.00	2,230,000.00		2,230,000.00	1,200,800.00
-	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
	Domestic	-		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-,,	
-	Loans/Borrowings		-	-		-	0.00
	Futur andinani, Itania						0.00
-	Extraordinary Items Prepayments/Arrear	_	-	-		<u>-</u>	0.00
-	s of Revenue		-	-		-	0.00
3,446,487,089.24	Total Revenue (A)		4,835,496,402.06	6,916,523,958.00	-	6,916,523,958.00	2,081,027,555.94
	LESS EXPENDITURE:						
1 501 700 567 01	Calarias P. Magas	5	1,898,493,114.91	2.050.122.509.04		2 050 122 500 04	151 620 202 12
1,581,780,567.91	Salaries & Wages	3	1,090,493,114.91	2,050,123,508.04		2,050,123,508.04	151,630,393.13
71,989,647.18	Social Benefits	6	163,503,119.39	232,982,674.00		232,982,674.00	69,479,554.61
501,119,302.06	Overhead Cost	7	1,013,149,701.52	1,098,017,407.00		1,098,017,407.00	84,867,705.48
83,328,016.72	Grants & Contributions		178,794,838.37	213,833,333.00		213,833,333.00	35,038,494.63
03,323,010.72		1	170,731,030.37	213,033,333.00		213,033,333.00	33,030,131.03
-	Subsidies General		-	-	0	0	0.00
147 966 767 54	Domestic Interest/Discount					0	0.00
147,866,767.51	Transfer to other	8	-	-	0	0	0.00
-	Fund		-		0	0	0.00
	Total Expenditure						
2,386,084,301.38	(B)		3,253,940,774.19	3,594,956,922.04	-	3,594,956,922.04	341,016,147.85
	Out a mark						
1,060,402,787.86	Operating Balance: (A - B)		1,581,555,627.87	3,321,567,035.96	_	3,321,567,035.96	1,740,011,408.09
1,000,402,707.00	(U - D)		1,301,333,027.07	5,321,307,033.30	<u> </u>	3,321,307,033.30	1,770,011,700.03
	Transfer to Capítal						
1,060,402,787.86	Development Fund		1,581,555,627.87				
, , , , , , , , , , , , ,		1	, ,,				

GAYA LOCAL GOVERNMENT COUNCIL

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

Duard M		NOTES	A 1 202 -	Final Buday 2000	Outstand B. L.	Committee	Doub
Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementary Budget 2024	Performance on Budget (%)
1.00001 2023 (-112)						2446012024	J. Dauget (/0)
	Onaning Delen						
40,509,683.92	Opening Balance 1/1/2024		169,830,028.07				-
	1/1/2021						
	Add: Revenue						_
	Transfer from Capítal						0%
1,060,402,787.86	Development Fund		1,581,555,627.87				
	Infrastructural						0%
0	Development Loan Commercial		0	-	0	0	
	Agriculture Credit						0%
0	Scheme		0	-	0	0	
	Small And Medium						0%
0	Scale Enterprises Loan		0	-	0	0	
							0%
0	Aids & Grants		0	-	0	0	
1,100,912,471.78	Total Revenue		1,751,385,655.94	_	_	_	0%
			_, _, _, _, _, _, _, _, _, _, _, _, _, _		1	1	
	Γ	1					
	Less: Capital Expenditure						-
	Expenditure						
59,335,026.48	Fixed Assets Procured		201,255,454.54	554,000,000.00	554,000,000.00		36%
							104%
56,911,408.59	Construction / Provision	_	1,648,360,303.25	1,592,067,154.00	1,592,067,154.00		
25,348,204.12	Rehabilitation / Repairs	9	_	620,000,000.00	620,000,000.00		0%
2,5 2,5	Preservation of the			,,			0%
-	Environment	_	-	105,000,000.00	105,000,000.00		070
	Other Capital Praiset			10 000 000 00	10 000 000 00		0%
-	Other Capital Project	-	-	10,000,000.00	10,000,000.00		
125,551,499.54	Liabilities / Equities		-	391,545,697.00	391,545,697.00		0%
							57%
267,146,138.73	Sub-total		1,849,615,757.79	3,272,612,851.00	3,272,612,851.00	-	
							-
	Capital Expenditure						0%
	from Aids & Grants		0	-	0	0	U70
	Repayment of		_			_	0%
-	Borrowings/Sure-P		0	-	0	0	_
	Sub-total			-	-	-	0%
	Tatal Countries						
	Total Capital Expenditure for the						57%
267,146,138.73	year		1,849,615,757.79	3,272,612,851.00	3,272,612,851.00	-	-
							-
833,766,333.05	Closing Balance		-98,230,101.85	-3,272,612,851.00	-3,272,612,851.00	0.00	-0.57
033,700,333.03	Closing Dalance	I .	-30,230,101.03	-3,212,012,031.00	-3,2,2,012,031.00	0.00	-0.37

SCHEDULE OF INVESTMENTS

GAYA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS GAYA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		(94,794,351.14)	4,855,828,547.84	4,577,329,045.81	183,705,150.89
2	Stabilization		583,932,402.65	-	583,222,790.27	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:				
1	1% Tax on Rent	10,536,660.27	-	_	10,536,660.27
2	Payee	632,500.00	44,405,800.66	44,405,800.66	632,500.00
4	NULGE	6,946,253.48	7,363,644.93	7,363,644.93	6,946,253.48
5	VAT	21,527,085.34	156,801.67	11,590,514.20	10,093,372.81
6	8% Pension	49,625,400.00	56,145,117.16	56,145,117.16	49,625,400.00
	Sub-total	89,267,899.09	108,071,364.42	119,505,076.95	77,834,186.56
	Sub-total	83,207,833.03	108,071,304.42	119,303,076.93	77,834,180.30
	Other Deposits 1:				
7	MHWU	632,500.00	11,251,020.29	11,251,020.29	632,500.00
8	10% Retention Money	(5,266,999.49)	-	-	(5,266,999.49)
9	MHWU Union	112,805.00	-	-	112,805.00
10	WHT (FIRS)	11,641,634.08	6,370,261.74	5,724,786.93	12,287,108.89
11	Balance Payment	7,204,652.40	-	-	7,204,652.40
12	Party Contribution	2,853,385.69	3,247,983.04	3,247,983.04	2,853,385.69
13	1% Stamp duty	5,284,589.09	1,274,052.39	1,153,145.45	5,405,496.03
14	Others	4,202,927.84	-	-	4,202,927.84
15	Nassarawa LG	3,026,667.00	22,913,391.00	22,913,391.00	3,026,667.00
16	Fagge	579,200.00	545,300.00	545,300.00	579,200.00
17	Fagge 02	-	1,148,750.00	1,148,750.00	-
18	Fagge 03	-	1,328,000.00	1,328,000.00	-
19	Motor Cycle Loan	-	25,410,750.00	25,410,750.00	-
20	Motor Cycle Loan 03	-	36,500.00	36,500.00	-
21	Motor Cycle Loan 04	-	2,628,000.00	2,628,000.00	-
22	Warawa LG	2,853,385.69	-	-	2,853,385.69
23	Health Contribution	-	19,766,800.00	19,766,800.00	-

24	Over Payment		-	317,848.35	317,848.35	-
25	Kunchi		-	2,296,400.00	2,296,400.00	-
26	Dawakin Tofa		-	772,000.00	772,000.00	-
27	Credit Direct		-	14,979,106.70	14,979,106.70	-
28	Loan Book		-	2,683,111.11	2,683,111.11	-
29	Health Contribution (Politicians)		-	1,057,000.00	1,057,000.00	-
30	Payee (Politicians)		-	2,626,016.29	2,626,016.29	-
			33,124,747.30	120,652,290.91	119,885,909.16	33,891,129.05
			33,52 1,7 1133			
	Sub-to	tal	_	-		-
93		tai	-	-	-	-
	TOTAL		122,392,646.39	228,723,655.33	239,390,986.11	111,725,315.61





GEZAWA LOCAL GOVERNMENT

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

GEZAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

Matowooder

TREASURER

GEZAWA LOCAL GOVT. COUNCIL



KANO STATE (OFFICE OF THE EXECUTIVE CHAIRMAN)

08167569599 08083779444 In case of reply please quote Reference

Secretariat Kabo State

Gezawa Local Government

Date:

No:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

GEZAWA LOCAL GOVT. COUNCIL

OCAN

KANO STATE

SIGNATURE:

TREASURER

GEZAWA LOCAL GOVT, COUNCIL

Comonen



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF GEZAWA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Gezawa Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Gezawa Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi ONA AUDITOR GENERAL

2024 1446 AH

GEZAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

YEAR 2024 (=N=) <u>RECEII</u>	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
	PTS		(=N=)	(=N=)
5,662,314,920.00 Local (Govt Share of Statutory Allocation		611,685,992.58	1,298,255,766.12
	Govt Share of VAT		2,821,907,260.98	1,473,437,676.73
	677.00 Other Federally Allocated Revenue		1,907,182,164.19	836,884,455.83
	0.00 10% State Allocation		-	45,454,545.46
- Other	Capital Receipts		-	243,153,961.43
80,435,100.00 Tax Re	evenue	2	35,538,000.00	13,307,695.04
101,747,380.00 Non Ta	ax Revenue	3	92,906,720.13	5,525,000.00
9,000,000.00 Invest	ment Income		7,244,800.00	8,658,000.00
- Intere	st Earned		-	
- Refund	d and Re-imbursement	4	-	
- Aids &	Grants		-	
- Dome	stic Loans/Borrowings		-	
- Extrao	ordinary Items		-	
- Prepa	yments/Arrears of Revenue		-	
8,887,615,060.00 Total I	Receipts from Operating Activities (A)		5,476,464,937.88	3,924,677,100.61
PAYM				
3,058,121,838.00 Salarie	es & Wages	5	2,492,756,853.94	1,879,036,393.03
194,500,000.00 Social	Benefits	6	192,202,842.56	68,181,818.18
717,697,114.00 Overh	ead Cost	7	944,743,669.63	367,866,078.31
	s & Contributions		216,404,557.08	165,433,338.92
	lies General	_	-	-
	stic Interest/Discount	8	46,605,858.64	147,866,767.51
	er to other Fund		-	-
4,210,418,952.00 Total (Outflow from Operating Activities (B)		3,892,713,781.85	2,628,384,395.95
No. C	aldian Franco Constitution C. (A.D.)		4 502 754 456 02	4 205 202 704 55
Net Ca	ashflow From Operating Activities C = (A-B)		1,583,751,156.03	1,296,292,704.66
CASH	OUTFLOW FROM INVESTING ACTIVITIES			
	Assets Procured		231,058,902.31	13,636,363.63
, ,	ruction / Provision		1,472,097,198.74	91,132,044.92
<u> </u>	ilitation / Repairs		301,510,652.98	120,602,295.50
	vation of the Environment	9	98,786,184.71	111,668,803.96
	Capital Project		-	-
	ties / Equities		121,830,170.42	228,744,045.99
' '	Capital Expenditure = D		2,225,283,109.16	565,783,554.00
	•	<u> </u>	, , ,	, ,
Net Ca	ash Flow from Investing Activities E = (C-D)		(641,531,953.13)	730,509,150.66
CASH	OUTFLOW FROM FINANCING ACTIVITIES			
Capita	l Expenditure on Aids & Grant			
Repay	ment of Borrowings			
- Total!	Expenditure from Financing Activities = F		-	-
MOVE	MENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
Increa	se/decrease in other Cash Assets		(595,040,640.07)	473,681,122.79
Increa	se/decrease in other Liability		534,920.07	(107,519,152.85)
	Movement in other cash equivelent account = G		(595,575,560.14)	581,200,275.64
Total	Expenditure from Financing Activities = F		(595,575,560.14)	581,200,275.64
Net Ca	ash Flow from all Activities G = (E-F)		(45,956,392.99)	149,308,875.02
 				
Cash 8	& Its Equivalent as at 1/1/2024 = H		189,793,632.76	40,484,757.74
	& Its Equivalent as at 31/12/2024 = (G+H)		143,837,239.77	189,793,632.76

GEZAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Notes	YEAR 2024	YEAR 2023
	-	
	26,065,205.23	182,512,029.87
	100,862.12	
	205,970.92	101,868.17
	62,855,651.50	7,179,734.72
	54,609,550.00	
10	143,837,239.77	189,793,632.76
11	C 074 707 1C	C 074 707 1C
11	6,074,707.16	6,074,707.16
12		
	332,219,195.16	324,372,247.77
	709,612.38	603,597,199.84
	-	
	-	
	332,928,807.54	927,969,447.61
	-	
	482,840,754.47	1,123,837,787.53
13		
	-	-
	163,717,032.12	163,182,712.05
	15,472,982.76	15,472,382.76
	179,190,014.88	178,655,094.81
	303,650,739.59	945,182,692.72
	482,840,754.47	1,123,837,787.53
	11	100,862.12 205,970.92 62,855,651.50 54,609,550.00 10 143,837,239.77 11 6,074,707.16 12 332,219,195.16 709,612.38 482,840,754.47 13 13 163,717,032.12 15,472,982.76 - 179,190,014.88 303,650,739.59

GEZAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1 200 255 766 12	Local Govt Share of Statutory Allocation		611 695 002 59	F 662 214 020 00		F 662 214 020 00	F 0F0 638 037 43
1,298,255,766.12	Local Govt Share of		611,685,992.58	5,662,314,920.00		5,662,314,920.00	5,050,628,927.42
1,473,437,676.73	VAT Other Federally		2,821,907,260.98	1,988,218,983.00		1,988,218,983.00	-833,688,277.98
836,884,455.83	Allocated Revenue	1	1,907,182,164.19	955,898,677.00		955,898,677.00	-951,283,487.19
45,454,545.46	10% State Allocation		-	90,000,000.00		90,000,000.00	90,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
13,307,695.04	Tax Revenue	2	35,538,000.00	80,435,100.00		80,435,100.00	44,897,100.00
5,525,000.00	Non Tax Revenue	3	92,906,720.13	101,747,380.00		101,747,380.00	8,840,659.87
8,658,000.00	Investment Income		7,244,800.00	9,000,000.00		9,000,000.00	1,755,200.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	-		-	0.00
_	Extraordinary Items		_	_		_	0.00
	Prepayments/Arrears of Revenue		_	_		-	0.00
3,924,677,100.61	Total Revenue (A)		5,476,464,937.88	8,887,615,060.00	-	8,887,615,060.00	3,411,150,122.12
	LESS EXPENDITURE:						
1,879,036,393.03	Salaries & Wages	5	2,492,756,853.94	3,058,121,838.00		3,058,121,838.00	565,364,984.06
68,181,818.18	Social Benefits	6	192,202,842.56	194,500,000.00		194,500,000.00	2,297,157.44
367,866,078.31	Overhead Cost	7	944,743,669.63	717,697,114.00		717,697,114.00	-227,046,555.63
165,433,338.92	Grants & Contributions		216,404,557.08	240,100,000.00		240,100,000.00	23,695,442.92
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
2,628,384,395.95	Total Expenditure (B)		3,892,713,781.85	4,210,418,952.00	-	4,210,418,952.00	317,705,170.15
1,296,292,704.66	Operating Balance: (A - B)		1,583,751,156.03	4,677,196,108.00	-	4,677,196,108.00	3,093,444,951.97
	Transfer to Capítal						
1,296,292,704.66	Development Fund		1,583,751,156.03				

GEZAWA LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
40,484,757.74	Opening Balance 1/1/2024		189,793,632.76				-
10,10 1,73717			103)/ 30)(021//0				-
	Add: Revenue						
1,296,292,704.66	Transfer from Capital Development Fund		1,583,751,156.03				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	_	0	0	0%
0	Aids & Grants		0		0	0	0%
1,336,777,462.40	Total Revenue		1,773,544,788.79	-		-	0%
2,000,777,102.10	rotal nevenue		2,770,011,700.73				-
	Less: Capital Expenditure					I	-
13,636,363.63	Fixed Assets Procured		231,058,902.31	926,717,689.00	926,717,689.00		25%
91,132,044.92	Construction / Provision		1,472,097,198.74	2,224,085,234.00	2,224,085,234.00		66%
120,602,295.50	Rehabilitation / Repairs	9	301,510,652.98	779,456,804.00	779,456,804.00		39%
111,668,803.96	Preservation of the Environment		98,786,184.71	362,829,882.00	362,829,882.00		27%
-	Other Capital Project		-	7,158,826.00	7,158,826.00		0%
228,744,045.99	Liabilities / Equities		121,830,170.42	178,500,840.00	178,500,840.00		68%
565,783,554.00	Sub-total		2,225,283,109.16	4,478,749,275.00	4,478,749,275.00	-	50%
							-
	Capital Expenditure from Aids & Grants		0		0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
	Sub-total					-	0%
							-
565,783,554.00	Total Capital Expenditure for the year		2,225,283,109.16	4,478,749,275.00	4,478,749,275.00	-	50%
							-
770,993,908.40	Closing Balance		-451,738,320.37	-4,478,749,275.00	-4,478,749,275.00	0.00	-0.50
L							

SCHEDULE OF INVESTMENTS

GEZAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	2,203.20
2	URBAN DEVELOPMENT BANK	500,000.00
3	JA'IZ BANK	477,272.50
4	DALA DUILDING SOCIETY	2,221,977.27
5	NIGER DELTA POWER HOLDING	460,378.77
6	INVESTMENT IN	2,412,875.42
	TOTAL INVESTMENTS	6,074,707.16

SCHEDULE OF ADVANCES & DEPOSITS GEZAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

	-	<u>s</u>	CHEDULE OF IMPERSONAL	ADVANCES (NOTES 1	<u>2B)</u>				
1	Retained Balance		324,372,247.77	5,400,184,097.55	5,392,337,150.16	332,219,195.16			
2	Stabilization		603,597,199.84		602,887,587.46	709,612.38			
			,						
			SCHEDULE OF DEPO	SITS (NOTES 13)					
	Government Deposits:								
1	5% TAX	D/1	20,124,097.44	5,775,940.18	5,241,620.11	20,658,417.51			
2	PAYEE	D/3	44,260,590.65	52,068,105.06	52,068,105.06	44,260,590.65			
4	VAT	D/7	32,872,110.64			32,872,110.64			
5	8% PENSION	D/15	60,637,010.66	67,282,451.74	67,282,451.74	60,637,010.66			
6	STAMP DUTY	D/5	5,288,902.66	1,153,140.00	1,153,140.00	5,288,902.66			
	Sub-total		163,182,712.05	126,279,636.98	125,745,316.91	163,717,032.12			
	Other Deposits 1:								
7	NULGE	D/2	14,987.60	8,979,046.12	8,979,046.12	14,987.60			
8	MHWU	D/4	4,284,505.05	13,249,424.83	13,249,424.83	4,284,505.05			
9	LOAN NULGE	D/10	1,650.00			1,650.00			
10	RETENTION	D/22	1,897,520.13			1,897,520.13			
11	BALANCE PAYMENT	D/49	8,721,121.78			8,721,121.78			
12	PARTY CONTRIBUTION	D/				-			
13	WHT AA	D/23	553,198.20			553,198.20			
14	NASSARAWA			8,381,990.00	8,381,990.00	-			
15	FAGGE			8,631,750.00	8,631,750.00	-			
16	D/TOFA			1,495,100.00	1,495,100.00	-			
17	GEZAWA			16,946,500.00	16,946,500.00	-			
18	UNGOGO					-			
19	WARAWA			27,700.00	27,700.00	-			

	T I				
20	HEALTH CONTRIBUTION		24,719,600.00	24,719,600.00	-
21	PARTY CONTRIBUTION		2,334,701.20	2,334,701.20	-
22	MOTORCYCLE		25,140,300.00	25,140,300.00	-
23	KUNCHI		203,000.00	203,000.00	-
24	OVER PAYMENT		609,437.00	609,437.00	-
25	DAMBATTA		9,500.00	9,500.00	-
	MUNJIBIR		43,000.00	43,000.00	-
	CREDIT DIRECT		12,412,208.37	12,412,208.37	-
	LOAN BOOK		2,382,923.72	2,382,923.72	_
					_
30	17% PENSION HEALTH CONTRIBUTION PARTY		142,892,401.53 789,000.00	142,892,401.53 789,000.00	-
31	PAYEE PARTY		1,899,443.38	1,899,443.38	-
		15,472,982.76	271,147,026.15	271,147,026.15	15,472,982.76
		25,172,502.176	272)277)020123	272,217,020120	15, 17 2,502.17 0
			-		-
	Sub-total	-	-	-	-
93					
	TOTAL	178,655,694.81	397,426,663.13	396,892,343.06	179,190,014.88





GHARI LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

P. M. B 3021

KANO - NIGERIA

In Case of Reply Quote Reference

NO:

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

SIGNATURE:

CHAIRMAN

GHARI LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

GHARI LOCAL GOVT. COUNCIL



GHARI LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE EXECUTIVE CHAIRMAN) P. M. B 3021

KANO - NIGERIA

In Case of Reply Quote Reference

NO:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

GHARI LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

GHARI LOCAL GOVT. COUNCIL



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF GHARI LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Ghari Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Ghari Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

STATEMENT NO. 1 GHARI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANIALLIA DI COM			4.0711.41	DDE #614
ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	PERIOTO		YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
4,590,193,953.11	Local Govt Share of Statutory Allocation	⊣ ⊢	487,193,174.23	1,022,888,981.44
1,372,040,993.96	Local Govt Share of VAT	-	2,052,553,565.86	1,068,449,860.26
1,214,822,780.59	Other Federally Allocated Revenue	_ <u>1</u>	1,537,075,989.79	653,181,334.58
69,000,000.00	10% State Allocation		-	45,454,545.46
-	Other Capital Receipts		-	243,153,961.43
1,150,000.00	Tax Revenue	2	-	1,306,195.04
93,709,617.16	Non Tax Revenue	3	58,546,771.00	152,500.00
10,137,250.00	Investment Income	⊢ ⊦	2,184,930.00	1,737,100.00
-	Interest Earned		-	
-	Refund and Re-imbursement	4	-	
-	Aids & Grants	\dashv \vdash	-	
-	Domestic Loans/Borrowings	\dashv \vdash	-	
1,000,000.00	Extraordinary Items	⊢ ⊦	-	
-	Prepayments/Arrears of Revenue			
7,352,054,594.82	Total Receipts from Operating Activities (A)		4,137,554,430.88	3,036,324,478.21
	DAVMENTS.			
1,487,199,656.73	PAYMENTS: Salaries & Wages	5	1,543,608,513.26	1,266,753,369.52
350,493,448.00	Social Benefits	6	174,735,000.10	68,181,818.18
1,515,873,099.52	Overhead Cost	7	743,806,723.93	616,557,538.34
281,300,000.00	Grants & Contributions		104,995,054.88	154,831,189.52
281,300,000.00	Subsidies General	- 	104,333,034.88	134,031,103.32
-	Domestic Interest/Discount	8	-	147,866,767.51
_	Transfer to other Fund	- ° -	-	147,000,707.31
3,634,866,204.25	Total Outflow from Operating Activities (B)		2,567,145,292.17	2,254,190,683.07
3,034,000,204.23	Total Outriow Ironi Operating Activities (b)		2,307,143,232.17	2,234,190,003.07
	Net Cashflow From Operating Activities C = (A-B)		1,570,409,138.71	782,133,795.14
	, and the second		2,212,100,200112	
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
310,159,090.11	Fixed Assets Procured		317,248,424.28	10,930,000.00
2,071,162,448.09	Construction / Provision		1,604,466,668.91	69,853,610.71
816,750,000.00	Rehabilitation / Repairs		819,005,512.64	45,000,000.00
107,000,000.00	Preservation of the Environment	9	25,000,000.00	-
10,000,000.00	Other Capital Project		-	-
467,287,115.73	Liabilities / Equities		78,242,537.71	176,467,329.00
3,782,358,653.93	Total Capital Expenditure = D		2,843,963,143.54	302,250,939.71
	Net Cash Flow from Investing Activities E = (C-D)		(1,273,554,004.83)	479,882,855.43
	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:		(4.472.072.000.70)	250 040 555 05
	Increase/decrease in other Cash Assets		(1,172,973,333.70)	356,940,577.05
	I Increase/decrease in other Liability		(72,000.00)	
	Increase/decrease in other Liability			
			(1 172 001 222 70)	256 040 577 05
	Total Movement in other cash equivelent account = G		(1,172,901,333.70)	356,940,577.05
			(1,172,901,333.70) (1,172,901,333.70)	356,940,577.05 356,940,577.05
	Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F		(1,172,901,333.70)	356,940,577.05
	Total Movement in other cash equivelent account = G			
	Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F)		(1,172,901,333.70)	356,940,577.05 122,942,278.38
	Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F		(1,172,901,333.70)	356,940,577.05

GHARI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

		1	
Description	Notes	YEAR 2024	YEAR 2023
<u>ASSETS</u>			
<u>Current Assets</u>			
Cash		-	
Main Account		1,413,359.62	193,880,453.12
Project Account			
Revenue Account		694,778.41	4,408.02
GT BANK		116,016.12	10,123.32
TAJ BANK		56,239,771.00	
ACCESS BANK		34,778,388.18	
Total Recurrent Assets (A)	10	93,242,313.33	193,894,984.46
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,161,415.89	3,161,415.94
_			
Advances	12		
Retained Balance		188,954,105.39	796,755,886.90
Stabilization		709,612.38	565,881,164.52
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		189,663,717.77	1,362,637,051.42
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		286,067,446.99	1,559,693,451.82
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		90,296,235.44	90,368,235.44
Others 1		15,170,256.94	15,170,256.94
		23,27 0,230.3 4	23,270,230.34
Others 2		105 466 403 30	105 530 403 30
Total Deposits (E)		105,466,492.38	105,538,492.38
Balance of Assets Over Liabilities (F)		180,600,954.61	
Total Liabilities (G= D+E+F)		286,067,446.99	105,538,492.38

GHARI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,022,888,981.44	Local Govt Share of Statutory Allocation		487,193,174.23	4,590,193,953.11		4,590,193,953.11	4,103,000,778.88
1,068,449,860.26	Local Govt Share of VAT Other Federally		2,052,553,565.86	1,372,040,993.96		1,372,040,993.96	-680,512,571.90
653,181,334.58	Allocated Revenue	<u>1</u>	1,537,075,989.79	1,214,822,780.59		1,214,822,780.59	-322,253,209.20
45,454,545.46	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,306,195.04	Tax Revenue	2	-	1,150,000.00		1,150,000.00	1,150,000.00
152,500.00	Non Tax Revenue	3	58,546,771.00	93,709,617.16		93,709,617.16	35,162,846.16
1,737,100.00	Investment Income	-	2,184,930.00	10,137,250.00		10,137,250.00	7,952,320.00
-	Interest Earned		-	-		1	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	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
3,036,324,478.21	Total Revenue (A)		4,137,554,430.88	7,352,054,594.82	-	7,352,054,594.82	3,214,500,163.94
	LESS EXPENDITURE:						
1,266,753,369.52	Salaries & Wages	5	1,543,608,513.26	1,487,199,656.73		1,487,199,656.73	-56,408,856.53
68,181,818.18	Social Benefits	6	174,735,000.10	350,493,448.00		350,493,448.00	175,758,447.90
616,557,538.34	Overhead Cost	7	743,806,723.93	1,515,873,099.52		1,515,873,099.52	772,066,375.59
154,831,189.52	Grants & Contributions	-	104,995,054.88	281,300,000.00		281,300,000.00	176,304,945.12
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	-	-	0	0	0.00
-	Transfer to other Fund		-	-	0	0	0.00
2,254,190,683.07	Total Expenditure (B)		2,567,145,292.17	3,634,866,204.25	-	3,634,866,204.25	1,067,720,912.08
782,133,795.14	Operating Balance: (A - B)		1,570,409,138.71	3,717,188,390.57	-	3,717,188,390.57	2,146,779,251.86
	Transfer to Capítal						
782,133,795.14	Development Fund		1,570,409,138.71				

GHARI LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performanc e on Budget (%)		
70,952,706.08	Opening Balance 1/1/2024		193,894,984.46				-		
	Add: Revenue						-		
782,133,795.14	Transfer from Capital Development Fund		1,570,409,138.71				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%		
853,086,501.22	Total Revenue		1,764,304,123.17	_	_	_	0%		
							-		
	Less: Capital Expenditure		1				-		
10,930,000.00	Fixed Assets Procured		317,248,424.28	310,159,090.11	310,159,090.11		102%		
69,853,610.71	Construction / Provision		1,604,466,668.91	2,071,162,448.09	2,071,162,448.09		77%		
45,000,000.00	Rehabilitation / Repairs	9	819,005,512.64	816,750,000.00	816,750,000.00		100%		
-	Preservation of the Environment		25,000,000.00	107,000,000.00	107,000,000.00		23%		
-	Other Capital Project		-	10,000,000.00	10,000,000.00		0%		
176,467,329.00	Liabilities / Equities		78,242,537.71	467,287,115.73	467,287,115.73		17%		
302,250,939.71	Sub-total		2,843,963,143.54	3,782,358,653.93	3,782,358,653.93	-	75%		
							-		
	Capital Expenditure from Aids & Grants		0	-	0	0	0%		
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%		
-	Sub-total		-	-	-	-	0%		
							-		
302,250,939.71	Total Capital Expenditure for the year		2,843,963,143.54	3,782,358,653.93	3,782,358,653.93	_	75%		
, , , , , , , ,	,						-		
550,835,561.51	Closing Balance		-1,079,659,020.37	-3,782,358,653.93	-3,782,358,653.93	0.00	-0.75		

SCHEDULE OF INVESTMENTS

GHARI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

S/N	PARTICULARS	AMOUNT
1	UNITY BANKM PLC	1,787.40
2	JAIZ BANK PLC	477,272.50
3	DALABUILDING SOCIETY	2,221,977.22
4	NIGER DELTA POWER HOLDING	460,378.77
	TOTAL INVESTMENTS	3,161,415.89

SCHEDULE OF ADVANCES & DEPOSITS GHARI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	796,755,886.91	4,544,593,266.65	5,152,395,048.17	188,954,105.39
2	Stabilization	535,110,173.85		534,400,561.47	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PENSIONERS BENEFIT	D/2	2,645.60			2,645.60
2	PAYEE	D/3	18,734,119.23	20,337,933.72	20,337,933.72	18,734,119.23
4	WHT (FIRS)	D/4	20,914,118.92			20,914,118.92
5	NULGE	D/5	4,596,347.05	8,059,718.77	8,059,718.77	4,596,347.05
6	MHWUN	D/6	419,037.93	3,114,214.91	3,114,214.91	419,037.93
7	VAT	D/7	19,019,119.99			19,019,119.99
8	5% WHT (BIR)	D/9	5,078,863.50			5,078,863.50
9	NHF	D/17B	32,262.36			32,262.36
10	8% PENSION	D/24	10,697,483.25	36,841,369.21	36,841,369.21	10,697,483.25
11	10% STATE CONTR	D/25	9,508,599.20			9,508,599.20
12	1% STAMP DUTY	D/37	1,293,638.41			1,293,638.41
	Sub-total		90,296,235.44	68,353,236.61	68,353,236.61	90,296,235.44
	Other Deposits 1:					
13	TSUNAMI CONTRI	D/2	42,100.00			42,100.00
14	DEV LEAVY	D/11	684,150.29			684,150.29
15	NULGE	D/17C	519,476.46			519,476.46
16	NIC CONTRI	D/34	7,200.00			7,200.00
17	ANPP CONTRI	D/35	192,856.17			192,856.17
18	BALANCE PAYMENT	D/17A	7,193,856.39			7,193,856.39
19	10% RETENTION	D/8	5,910,733.67			5,910,733.67
20	ALH. BASHIR BAYERO	D/12	2,675.78			2,675.78
21	USMAN IBRAHIM	D/13	29,816.00			29,816.00
22	MUHD ADAMU	D/14	1,800.30			1,800.30
23	ALH. ISMAIL GWARZO	D/15	1,480.00			1,480.00
24	HAMISU MAIKANO	D/16	1,120.16			1,120.16

_	TOTAL		105,466,492.38	131,281,503.05	131,281,503.05	105,466,492.38
93						
-	Sub-total		-	-	-	-
_				-		-
<u> </u>			15,170,256.94	62,928,266.44	62,928,266.44	15,170,256.94
55	PAYEE	D/		1,971,574.09	1,971,574.09	-
54	HEALTH CONTRI	D/		781,000.00	781,000.00	-
53	04 MOTORCYCLE	D/		584,000.00	584,000.00	-
	PARTY CONTRI	D/		2,285,049.50	2,285,049.50	-
51	LOAN BOOK	D/		2,272,213.44	2,272,213.44	-
	KUNCHI DED	D/		492,500.00	492,500.00	-
	DAMBATTA	D/		1,364,800.00	1,364,800.00	-
	FAGGE 3 DED	D/		120,000.00	120,000.00	-
	FAGGE 2 DED	D/		1,050,500.00	1,050,500.00	-
	01 MOTORCYCLE	D/		17,690,800.00	17,690,800.00	-
	FAGGE	D/		392,000.00	392,000.00	-
	CREDIT DIRECT	D/		7,228,169.41	7,228,169.41	-
	NASSARAWA	D/		12,030,460.00	12,030,460.00	-
42	HEALTH CONTRI	D/		14,665,200.00	14,665,200.00	-
	MHUW	D/6	419,037.93			419,037.93
	MUKHTAR ABBA DARKI	D/36	1,808.30			1,808.30
	BELLO I. GETSO	D/33	28,750.00			28,750.00
	HARUNA S. UNGOGO	D/32	1,200.00			1,200.00
	MAGAJI SABITU	D/31	4,660.95			4,660.95
	BADAMASI IBRAHIM	D/30	2,000.00			2,000.00
	GARBA SULE	D/29	194.46			194.46
	YAHAYA ADAMU	D/28	2,944.40			2,944.40
	ALH. YAHAYA MUKHTAR	D/27	6,978.77	,		6,978.77
32	YUSUF HAMZA	D/26	450.00			450.00
	MUHD GWARMAI	D/23	105,000.00			105,000.00
	HAMZA MUHD KK	D/22	520.00			520.00
29	IBRAHIM UMAR DALAWA	D/21	866.40			866.40
	ALH. ALI SHARIFF	D/20	4,800.00			4,800.00
	SABO MUHD PANDA	D/19	688.70			688.70
	SABO MUHD PANDA	D/18	1,745.54			1,745.54
25	MUHD KABIR	D/17	1,346.27	,		1,346.27





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.:

Date: 23/5/2023

STATEMENT OF ACCOUNTING POLICY

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

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

AND FAITH, PEACE AND PROGRESS

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

GWALE LOCAL GOVT. COUNCIL

KANO STATE

TREASURER

GWALE LOCAL GOVT. 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.:

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, 2024

UNITY AND FAITH, PEACE AND PROGRESS

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

GWALE LOCAL GOVT. COUNCIL

KANO STATE

TREASURER

DUV

GWALE LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA. 2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF GWALE LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Gwale Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Gwale Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

GWALE LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
	DECEMPE			
(=N=)	RECEIPTS		(=N=)	(=N=)
5,920,813,294.00	Local Govt Share of Statutory Allocation	⊣ ⊦	735,412,740.48	1,560,856,128.64
2,984,730,906.73	Local Govt Share of VAT	⊣ , ⊦	3,188,691,555.47	1,662,825,493.47
697,789,254.25	Other Federally Allocated Revenue		2,247,845,536.30	996,684,890.97
110,000,000.00	10% State Allocation	_	- 0.044.447.205.04	45,454,545.46
-	Other Capital Receipts		8,041,117,305.94	243,153,961.43
101,019,576.25	Tax Revenue	2	8,261,500.00	9,828,195.04
111,572,000.00	Non Tax Revenue	3	66,895,483.43	8,386,491.25
30,950,321.00	Investment Income	<u> </u>	4,425,500.00	9,323,844.00
-	Interest Earned	-	-	
-	Refund and Re-imbursement	4	-	
-	Aids & Grants	 	-	
=	Domestic Loans/Borrowings	<u> </u>	-	
-	Extraordinary Items	<u> </u>	-	
-	Prepayments/Arrears of Revenue			4 500 540 550 00
9,956,875,352.23	Total Receipts from Operating Activities (A)		14,292,649,621.62	4,536,513,550.26
	DAVASSATE			
	PAYMENTS:			
4,393,606,122.15	Salaries & Wages	5	4,639,165,214.15	3,523,433,872.21
1,015,760,000.00	Social Benefits	6	375,450,353.08	252,724,433.27
1,473,879,946.54	Overhead Cost	7	921,894,533.56	717,560,835.17
371,024,249.00	Grants & Contributions	_	277,836,614.80	151,973,681.81
-	Subsidies General		-	
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund		-	
7,254,270,317.69	Total Outflow from Operating Activities (B)		6,260,952,574.23	4,793,559,589.97
				(
	Net Cashflow From Operating Activities C = (A-B)		8,031,697,047.39	(257,046,039.71)
	T			
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
707,500,000.00	Fixed Assets Procured		447,849,557.81	32,118,181.81
1,487,337,087.68	Construction / Provision	<u> </u>	1,935,656,128.08	34,284,476.76
1,082,000,000.00	Rehabilitation / Repairs	<u> </u>	195,410,514.33	
42,000,000.00	Preservation of the Environment	9	16,632,555.90	
-	Other Capital Project	-	-	
250,000,000.00	Liabilities / Equities		39,582,453.63	23,094,462.24
3,568,837,087.68	Total Capital Expenditure = D		2,635,131,209.75	89,497,120.81
	1			
	Net Cash Flow from Investing Activities E = (C-D)		5,396,565,837.64	(346,543,160.52)
	T			
	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		(364,960,550.48)	156,703,431.90
	Increase/decrease in other Liability		(5,808,752,828.83)	659,950,024.32
	Total Management in other		F 442 702 272 27	(FOR 245 FOR 45)
	Total Movement in other cash equivelent account = G		5,443,792,278.35	(503,246,592.42)
	Total Expenditure from Financing Activities = F		5,443,792,278.35	(503,246,592.42)
	N . O . I . O		(a= 000 cco =c)	486 866 666 66
	Net Cash Flow from all Activities G = (E-F)		(47,226,440.71)	156,703,431.90
	0.100.5.1.1		046 400 415 51	F0 700 111 =:
	Cash & Its Equivalent as at 1/1/2024 = H		213,492,412.61	56,788,980.71
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		166,265,971.90	213,492,412.61
		/		

GWALE LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash			
Main Account		2,639,181.34	212,700,380.14
Project Account (GT)		119,085.09	
Revenue Account		946,857.98	767,167.19
Others		108,674,787.49	24,865.28
TAJ Bank		53,886,060.00	
Total Recurrent Assets (A)	10	166,265,971.90	213,492,412.61
Non-Current Assets		1	
Total Investments (B)	<u>11</u>	3,161,415.94	3,161,415.94
_			
Advances	12		
Retained Balance		183,705,150.89	
Stabilization		709,612.38	549,375,313.75
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	549,375,313.75
Balance of Liabilities Over Assets (D)			7,471,055,950.45
Total Assets (D= A+B+C+D)		353,842,151.11	8,237,085,092.75
<u>LIABILITIES</u>	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		166,546,619.70	142,244,983.30
Others 1		61,785,644.22	53,722,803.51
Others 2		_	8,041,117,305.94
Total Deposits (E)		228,332,263.92	8,237,085,092.75
Balance of Assets Over Liabilities (F)		125,509,887.19	0,201,000,002.70
			0 227 005 002 75
Total Liabilities (G= D+E+F)		353,842,151.11	8,237,085,092.75

GWALE LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

B '	B		A - L - L 2024	Elect Berlier		0.111.1	Madana
Previous Year	Description	Notes	Actual 2024	Final Budget	Supplement ary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,560,856,128.64	Statutory Allocation		735,412,740.48	5,920,813,294.00		5,920,813,294.00	5,185,400,553.52
1,662,825,493.47	Local Govt Share of VAT		3,188,691,555.47	2,984,730,906.73		2,984,730,906.73	-203,960,648.74
996,684,890.97	Other Federally Allocated Revenue	<u>1</u>	2,247,845,536.30	697,789,254.25		697,789,254.25	-1,550,056,282.05
45,454,545.46	10% State Allocation		-	110,000,000.00		110,000,000.00	110,000,000.00
243,153,961.43	Other Capital Receipts		8,041,117,305.94	-		-	-8,041,117,305.94
9,828,195.04	Tax Revenue	2	8,261,500.00	101,019,576.25		101,019,576.25	92,758,076.25
8,386,491.25	Non Tax Revenue	3	66,895,483.43	111,572,000.00		111,572,000.00	44,676,516.57
9,323,844.00	Investment Income		4,425,500.00	30,950,321.00		30,950,321.00	26,524,821.00
-	Interest Earned		-	-		-	0.00
_	Refund and Re-imbursement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
4,536,513,550.26	Total Revenue (A)		14,292,649,621.62	9,956,875,352.23	_	9,956,875,352.23	-4,335,774,269.39
	,			, , ,		, , ,	, , ,
	LESS EXPENDITURE:						
3,523,433,872.21	Salaries & Wages	5	4,639,165,214.15	4,393,606,122.15		4,393,606,122.15	-245,559,092.00
252,724,433.27	Social Benefits	6	375,450,353.08	1,015,760,000.00		1,015,760,000.00	640,309,646.92
	Overhead Cost	7					
717,560,835.17		,	921,894,533.56	1,473,879,946.54		1,473,879,946.54	551,985,412.98
151,973,681.81	Grants & Contributions Subsidies General		277,836,614.80	371,024,249.00		371,024,249.00	93,187,634.20
-			-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
4,793,559,589.97	Total Expenditure (B)		6,260,952,574.23	7,254,270,317.69	-	7,254,270,317.69	993,317,743.46
(257,046,039.71)	Operating Balance: (A - B)		8,031,697,047.39	2,702,605,034.54	-	2,702,605,034.54	-5,329,092,012.85
	-						
(257,046,039.71)	Transfer to Capítal Development Fund		8,031,697,047.39				

GWALE LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024		Supplementar y Budget 2024	
56,788,980.71	Opening Balance 1/1/2024		213,492,412.61				-
	Add: Revenue						-
(257,046,039.71)	Transfer from Capítal Development Fund		8,031,697,047.39				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%
(200,257,059.00)	Total Revenue		8,245,189,460.00	_	_	_	0%
(200,237,039.00)	Total Nevenue		6,243,163,400.00	<u>-</u>	<u> </u>		_
	Less: Capital Expenditure						-
32,118,181.81	Fixed Assets Procured		447,849,557.81	707,500,000.00	707,500,000.00		63%
34,284,476.76	Construction / Provision	•	1,935,656,128.08	1,487,337,087.68	1,487,337,087.68		130%
-	Rehabilitation / Repairs	9	195,410,514.33	1,082,000,000.00	1,082,000,000.00		18%
-	Preservation of the Environment		16,632,555.90	42,000,000.00	42,000,000.00		40%
-	Other Capital Project		-	-	-		#DIV/0!
23,094,462.24	Liabilities / Equities		39,582,453.63	250,000,000.00	250,000,000.00		16%
89,497,120.81	Sub-total		2,635,131,209.75	3,568,837,087.68	3,568,837,087.68	-	74%
	Capital Expenditure						-
	from Aids & Grants Repayment of		0	-	0	0	0%
-	Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
89,497,120.81	Total Capital Expenditure for the year		2,635,131,209.75	3,568,837,087.68	3,568,837,087.68		74%
03,437,120.01	yeai		2,033,131,203./3	3,300,037,007.08	3,300,037,007.08	-	_
-289,754,179.81	Closing Balance		5,610,058,250.25	3,568,837,087.68	3,568,837,087.68	0.00	-0.74

SCHEDULE OF INVESTMENTS

GWALE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS GWALE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDIII E O	F IMPERSONAL	VD//VN/CEC	(NIOTES 12B)

1	Retained Balance		(8,041,117,305.94)	16,666,723,511.50	8,441,901,054.67	183,705,150.89
2	Stabilization		549,375,313.75		548,665,701.37	709,612.38
						-

SCHEDULE OF DEPOSITS (NOTES 13)

			SCHEDULE OF DEPOSITS (NOTES				
	Covernment Denosite:				T	T	
	Government Deposits:			100			44010110
1	PAYEE	D/1	14,819,11		19,468.15	54,849,468.15	14,819,113.80
2	VAT	D/2	46,165,16	15,70	0,835.83	9,187,180.39	56,678,817.15
4	WHT	D/3	37,388,76	17,20	0,790.81	5,724,786.93	48,864,771.57
5	STAMP DUTY	D/17	12,134,11	2.41 3,45	6,934.46	1,144,957.38	14,446,089.49
6	8% PENSION	D/20	31,737,82	7.69 75,22	21,869.18	75,221,869.18	31,737,827.69
	Sub-total		142,244,983.3	0 170,429,89	8.43	146,128,262.03	166,546,619.70
	Other Deposits 1:						
7	RETENTION	D/4	29,673,	74.43 2,01	6,008.41		31,689,182.84
8	NULGE UNION DUES	D/6	10,579,	84.72 8,27	4,907.15	8,274,904.15	10,579,987.72
9	MHWU DUES	D/7	8,945,	64.44 17,08	34,755.68	17,084,755.68	8,945,764.44
10	BALANCE PAYMENT	D/18	3,672,	62.46 6,54	16,829.30		10,219,391.76
11	ANPP CONTRIBUTION	D/12	718,	14.15			718,314.15
12	BELLO GETSO	D/14		00.00			4,400.00
13	A. AMINU	D/17	50,3	09.00			50,309.00
14	HARUNA LAWAN	D/22	8,1	14.00			8,814.00
15	AHMAD YUSUF	D/23		14.00			8,814.00
16	ABDULLAHI ISA	D/24		66.31			25,666.31
17	LOAN PAYMENT	D/29		00.00			35,000.00
18	HEALTH CONTRI	D/25	33).		66,800.00	27,756,800.00	(500,000.00)
19	MOTORCYCLE LOAN	D/26			38,000.00	22,338,000.00	-
20	OVER PAYMENT	D/17			18,400.00	18,400.00	-
21	GEZAWA DED	D/28		-	10,400.00	10,400.00	-
22	KUNCHI DED	D/28					-
23	FAGGE DED	D/		10 22	33,750.00	19 222 750 00	-
24				10,53	55,750.00	18,333,750.00	-
25	TARAUNI DED	D/					-
26	MUNJIBIR DED	D/					
27	UNGOGO DED	D/					-
28	WARAWA DED	D/		10.00			-
29	NASSARAWA DED	D/			52,993.00	10,362,993.00	
	PARTY CONTRI	D/			08,682.64	2,408,682.64	
30	HEALTH CONTRI	D/			05,000.00	805,000.00	-
31	MOTORCYCLE DED	D/			34,000.00	584,000.00	-
32	OVER PAYMENT	D/			88,986.19	688,986.19	-
33	FAGGE DED	D/		3,75	3,950.00	3,753,950.00	-
34	FAGGE DED	D/		3,23	34,200.00	3,234,200.00	-
35	DIRECT CREDIT	D/		7,17	6,063.51	7,176,063.51	-
36	LOAN BOOK	D/			20,947.38	1,520,947.38	-
			53,722,803.	1 132,404,27	3.26	124,341,432.55	61,785,644.22
	Sub-total			-	-	-	-
93							
	TOTAL		195,967,786.8	1 302,834,17	1.69	270,469,694.58	228,332,263.92





GWARZO LOCAL GOVERNMENT

(OFFICE OF THE HON. CHAIRMAN)

In case of reply Please quote Reference

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

Mobile:

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

GWARZO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

GWARZO LOCAL GOVT. COUNCIL

KANO STATE



GWARZO LOCAL GOVERNMENT

(OFFICE OF THE HON. CHAIRMAN)

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

Mobile:

In case of reply Please quote Reference	e
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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

GWARZO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

GWARZO LOCAL GOVT. COUNCIL

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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF GWARZO LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Gwarzo Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Gwarzo Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmád Tijjani Abdullahi ONA AUDITOR GENERAL

2024 1446 AH

GWARZO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024			YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
2,687,300,211.00	Local Govt Share of Statutory Allocation		505,614,426.01	1,073,127,146.37
1,897,703,080.00	Local Govt Share of VAT	1	2,372,164,328.44	1,241,214,450.82
1,197,698,161.00	Other Federally Allocated Revenue	<u>1</u>	1,610,769,648.27	694,425,704.39
288,650,431.00	10% State Allocation	- -	1,010,709,040.27	45,454,545.46
288,030,431.00		1	3,025,005,224.41	
10,000,000,00	Other Capital Receipts	-		243,153,961.43
10,000,000.00	Tax Revenue	2	857,400.00	2,245,674.58
216,647,431.00	Non Tax Revenue	3	63,623,147.09	7,102,465.25
10,150,000.00	Investment Income		3,245,720.00	3,228,550.00
-	Interest Earned	-	-	-
-	Refund and Re-imbursement	4	-	-
100,000.00	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	-
-	Extraordinary Items		-	-
-	Prepayments/Arrears of Revenue		-	-
6,308,249,314.00	Total Receipts from Operating Activities (A)		7,581,279,894.22	3,309,952,498.30
	PAYMENTS:			
2,493,110,877.00	Salaries & Wages	5	2,057,102,627.01	1,658,165,101.10
100,365,368.00	Social Benefits	6	309,354,893.99	144,359,292.79
1,078,200,000.00	Overhead Cost	7	844,946,859.18	298,802,004.68
184,000,000.00	Grants & Contributions		139,218,074.25	58,609,703.29
-	Subsidies General	1	-	-
_	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
_	Transfer to other Fund		-	-
3,855,676,245.00	Total Outflow from Operating Activities (B)		3,397,228,313.07	2,307,802,869.37
3,000,070,010.00	Total Outrion Homoperating / territies (5)		3,037,113,013.07	
	Not Cookflow Form Constitution Astistics C. (A.D.)		4 404 054 504 45	1 002 140 620 02
	Net Cashflow From Operating Activities C = (A-B)		4,184,051,581.15	1,002,149,628.93
	CACH OUTE ON FROM INVESTING ACTIVITIES			
274 222 222 22	CASH OUTFLOW FROM INVESTING ACTIVITIES		272.252.422.24	105 045 000 75
371,000,000.00	Fixed Assets Procured	-	278,960,423.84	186,916,393.75
1,544,517,202.00	Construction / Provision	-	1,899,372,876.31	454,431,262.08
238,000,000.00	Rehabilitation / Repairs	┦ .	-	24,566,841.18
220,000,000.00	Preservation of the Environment	9	-	46,520,454.50
-	Other Capital Project		-	-
180,000,000.00	Liabilities / Equities		67,352,501.75	44,514,043.30
2,553,517,202.00	Total Capital Expenditure = D		2,245,685,801.90	756,948,994.81
	Net Cash Flow from Investing Activities E = (C-D)		1,938,365,779.25	245,200,634.12
	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		(311,686,148.91)	78,470,701.73
	Increase/decrease in other Liability		(3,003,828,782.06)	(88,259,230.66)
	Total Movement in other cash equivalent account = G		2,692,142,633.15	166,729,932.39
	Total Expenditure from Financing Activities = F		2,692,142,633.15	166,729,932.39
		1	, , ,=====	., .,
	Net Cash Flow from all Activities G = (E-F)		(753,776,853.90)	78,470,701.73
	- (E 1)	1	(. 22) 0,000.00	. 5, 5, , 52., 5
	Cash & Its Equivalent as at 1/1/2024 = H		200,784,072.58	122,313,370.85
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		(552,992,781.32)	200,784,072.58
	100 =quitatolis 40 46 94/ 44/ 4047 - (0111)		(552,552,761.52)	200,707,072.30

GWARZO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	-
Main Account		631,447.99	200,737,841.51
G.T Salary Account		108,986.20	-
Revenue Account		484,210.75	42,744.96
Taj bank Fertilizer account		53,250,000.00	-
Access account		42,717,314.88	3,486.11
Total Recurrent Assets (A)	10	97,191,959.82	200,784,072.58
Non-Current Assets			
Total Investments (B)	11	4,729,831.74	4,729,831.74
Advances	12		
Retained Balance		183,705,150.89	_
Stabilization		709,612.38	496,100,912.18
Impersonal (Others)		703,012.30	+30,100,312.10
Personal		_	_
Total Non-Current Assets (C)		184,414,763.27	496,100,912.18
Balance of Liabilities Over Assets (D)			2,531,164,576.25
Total Assets (D= A+B+C+D)		286,336,554.83	3,232,779,392.75
LIADIUTIEC	42		
LIABILITIES Short Town Loans	13		
Short Term Loans Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		123,259,487.99	101,863,360.08
Others 1		105,691,122.70	105,910,808.26
Others 2			3,025,005,224.41
Total Deposits (E)		228,950,610.69	3,232,779,392.75
Balance of Assets Over Liabilities (F)		57,385,944.14	0.00
Total Liabilities (G= D+E+F)		286,336,554.83	3,232,779,392.75

GWARZO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen	Original	Variance on
Actual 2023 (=N=)					tary Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of						
1,073,127,146.37	Statutory Allocation	_	505,614,426.01	2,687,300,211.00		2,687,300,211.00	2,181,685,784.99
1,241,214,450.82	Local Govt Share of VAT	-	2,372,164,328.44	1,897,703,080.00		1,897,703,080.00	-474,461,248.44
694,425,704.39	Other Federally Allocated Revenue	1	1,610,769,648.27	1,197,698,161.00		1,197,698,161.00	-413,071,487.27
45,454,545.46	10% State Allocation		-	288,650,431.00		288,650,431.00	288,650,431.00
243,153,961.43	Other Capital Receipts		3,025,005,224.41	-		-	-3,025,005,224.41
2,245,674.58	Tax Revenue	2	857,400.00	10,000,000.00		10,000,000.00	9,142,600.00
7,102,465.25	Non Tax Revenue	3	63,623,147.09	216,647,431.00		216,647,431.00	153,024,283.91
3,228,550.00	Investment Income		3,245,720.00	10,150,000.00		10,150,000.00	6,904,280.00
-	Interest Earned		_	-		-	0.00
-	Refund and Re- imbursement	4	-	_		-	0.00
-	Aids & Grants		-	100,000.00		100,000.00	100,000.00
-	Domestic Loans/Borrowings		-	_		-	0.00
	Extraordinary Items	-	_				0.00
	Prepayments/Arrears	_	-				
-	of Revenue		-	-		- _	0.00
3,309,952,498.30	Total Revenue (A)		7,581,279,894.22	6,308,249,314.00	-	6,308,249,314.00	1,273,030,580.22
	LESS EXPENDITURE:						
1,658,165,101.10	Salaries & Wages	5	2,057,102,627.01	2,493,110,877.00		2,493,110,877.00	436,008,249.99
144,359,292.79	Social Benefits	6	309,354,893.99	100,365,368.00		100,365,368.00	-208,989,525.99
298,802,004.68	Overhead Cost	7	844,946,859.18	1,078,200,000.00		1,078,200,000.00	233,253,140.82
58,609,703.29	Grants & Contributions		139,218,074.25	184,000,000.00		184,000,000.00	44,781,925.75
-	Subsidies General		_	_	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	_	0	0	-46,605,858.64
	Transfer to other Fund		-	-	0	0	0.00
2,307,802,869.37	Total Expenditure (B)		3,397,228,313.07	3,855,676,245.00	-	3,855,676,245.00	458,447,931.93
1,002,149,628.93	Operating Balance: (A - B)		4,184,051,581.15	2,452,573,069.00	-	2,452,573,069.00	- 1,731,478,512.15
	Transfer to Capítal Development Fund		4,184,051,581.15				

GWARZO LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
122,313,370.85	Opening Balance 1/1/2024		200,784,072.58				-
	Add: Revenue						-
	Transfer from Capítal						0%
1,002,149,628.93	Development Fund Infrastructural		4,184,051,581.15				00/
0	Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	_	0	0	0%
0	Aids & Grants		0	_	0	0	0%
					0	0	0%
1,124,462,999.78	Total Revenue		4,384,835,653.73	-	-	-	
	Less: Capital Expenditure						-
186,916,393.75	Fixed Assets Procured		278,960,423.84	371,000,000.00	371,000,000.00		75%
454,431,262.08	Construction / Provision		1,899,372,876.31	1,544,517,202.00	1,544,517,202.00		123%
24,566,841.18	Rehabilitation / Repairs	9	-	238,000,000.00	238,000,000.00		0%
46,520,454.50	Preservation of the Environment		-	220,000,000.00	220,000,000.00		0%
-	Other Capital Project		-	-	-		#DIV/0!
44,514,043.30	Liabilities / Equities		67,352,501.75	180,000,000.00	180,000,000.00		37%
756,948,994.81	Sub-total		2,245,685,801.90	2,553,517,202.00	2,553,517,202.00	-	88%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
756,948,994.81	Total Capital Expenditure for the year		2,245,685,801.90	2,553,517,202.00	2,553,517,202.00	-	88%
							-
367,514,004.97	Closing Balance		2,139,149,851.83	-2,553,517,202.00	-2,553,517,202.00	0.00	-0.88
			•			•	7 \

SCHEDULE OF INVESTMENTS

GWARZO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

S/N	PARTICULARS	AMOUNT
1	Unity Bank PLC	2,203.20
2	Jaiiz 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 Inn	1,068,000.00
	TOTAL INVESTMENTS	4,729,831.74

SCHEDULE OF ADVANCES & DEPOSITS GWARZO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		(3,025,005,224.41)	8,133,802,051.15	4,925,091,675.85	183,705,150.89
2	Stabilization		496,100,912.18		495,391,299.80	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	1% Stamp Duty	D/3	10,234,592.57	2,041,008.65		12,275,601.22
2	5% WHT	D/15	41,408,325.01	15,629,878.17		57,038,203.18
4	5% WHT F.I.R	D/16	2,840,694.59			2,840,694.59
5	VAT	D/17	47,379,747.91	3,725,241.09		51,104,989.00
	Sub-total		101,863,360.08	21,396,127.91	-	123,259,487.99
	Other Deposits 1:					
6	NULGE	D/3	18,831,403.09			18,831,403.09
7	WHT	D/4	88,525.00			88,525.00
8	L>G Housing Loan	D/5	831,754.94			831,754.94
9	Ministry of Health	D/6	132,027.69			132,027.69
10	Ministry of Agric	D/7	840.00			840.00
11	Unclaimed Deposit	D/26	246.61			246.61
12	10% Retention	D/17	(973,467.45)			(973,467.45)
13	ANPP	D/26	123,481.48			123,481.48
14	Aminu Kankarofi	D/8	5,000.00			5,000.00
15	Tahir Nuhu Garo	D/9	465.00			465.00
16	Sule Magaji	D/10	3,732.00			3,732.00
17	Saminu Alhasan	D/11	465.00			465.00
18	Aminu Mohd	D/12	1,300,000.00			1,300,000.00
19	Sani Yakasai	D/13	300.00			300.00
20	Lawan Abdullahi	D/20	5,000.00			5,000.00
21	Ahmed Getso	D/21	5,000.00			5,000.00
22	Unity Service	D/27	2,600.00			2,600.00
23	Annur S Muhd	D/28	34,447.50			34,447.50
24	TSN Service Rate	D/29	40,550.00			40,550.00
25	I.T.F	D/25	6,997.83			6,997.83
26	Rilwanu Garba	D/72	77,250.03			77,250.03
27	Balance Payment	D/103	63,825,210.59		219,685.56	63,605,525.03
28	FMB	D/70	1,382,629.03			1,382,629.03
29	Pension Fund	D/50	5,940,071.98	48,352,012.58	48,352,012.58	5,940,071.98

	TOTAL		207,774,168.34	177,221,620.57	156,045,178.22	228,950,610.69
93						
	Sub-total		-	_	-	-
				_		-
				_		
			105,910,808.26	155,825,492.66	156,045,178.22	105,691,122.70
46	Health Contribution Politicians			781,000.00	781,000.00	-
45	Salary Adjustments			2,314,701.20	2,314,701.20	-
44	Rise Politicians			1,877,611.81	1,877,611.81	-
43	Kunchi			84,000.00	84,000.00	-
42	Loan Book			2,543,887.73	2,543,887.73	-
41	Credit Direct			8,709,126.45	8,709,126.45	-
40	PAYE	D/1	13,424,956.20	33,042,554.51	33,042,554.51	13,424,956.20
39	MHWU	D/32	821,321.74	8,821,754.48	8,821,754.48	821,321.74
38	T/Wada	D/21				-
37	Warawa Deduction	D/20				-
36	Gwarzo Deduction	D/59				-
35	Fagge	D/57		1,402,950.00	1,402,950.00	-
34	Nasarawa	D/53		8,247,686.00	8,247,686.00	-
33	Dawakin Tofa	D/55		5,200.00	5,200.00	-
32	Motorcycle Loan	D/54		13,742,250.00	13,742,250.00	-
31	HSALH Contribution	D/55		18,912,400.00	18,912,400.00	-
30	NULGE	D/		6,988,357.90	6,988,357.90	-





KABO LOCAL GOVERNMENT COUNCIL 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

No.: KBLG/FIN/S/12/VOL.I

Date:

STATEMENT OF ACCOUNTING POLICY

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

Chairman

Treasurer

KABO LOCAL GOVERNMENT COUNCIL

(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	
No.:	Date:

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, 2024.

Best Regard,

CHAIRMAN

TREASURER



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/SFA/LGC/AA. 2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF KABO LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Kabo Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Kabo Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi SNA AUDITOR GENERAL

2024 1446 AH

KABO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
5,879,950,298.00	Local Govt Share of Statutory Allocation		487,193,174.23	1,034,029,477.57
2,119,206,447.00	Local Govt Share of VAT		2,307,948,617.43	1,169,808,685.54
826,684,167.00	Other Federally Allocated Revenue	<u>1</u>	1,559,349,503.42	667,255,918.32
90,000,000.00	10% State Allocation		-	45,454,545.46
-	Other Capital Receipts		2,953,510,567.23	243,153,961.43
3,000,000.00	Tax Revenue	2	-	1,306,195.04
114,075,000.00	Non Tax Revenue	3	69,390,870.00	4,141,890.66
3,550,000.00	Investment Income		999,600.00	393,000.00
-	Interest Earned		-	
-	Refund and Re-imbursement	4	_	
10,000,000.00	Aids & Grants		_	
-	Domestic Loans/Borrowings		_	
200,000.00	Extraordinary Items		5,216,919.34	_
200,000.00	Prepayments/Arrears of Revenue		3,210,313.34	_
9,046,665,912.00	Total Receipts from Operating Activities (A)		7,383,609,251.65	3,165,543,674.02
3,040,003,312.00	Total Neceipts from Operating Activities (A)		7,363,003,231.03	3,103,343,074.02
	PAYMENTS:			
2,213,488,974.60	Salaries & Wages	5	2,113,453,639.79	1,602,823,609.46
201,000,000.00	Social Benefits	6	224,106,301.15	68,181,818.18
1,271,403,588.00	Overhead Cost	7	716,286,860.72	659,914,383.67
291,000,000.00	Grants & Contributions	,	204,413,700.93	156,544,604.43
231,000,000.00	Subsidies General	 	204,413,700.93	130,344,004.43
<u> </u>	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund	-	40,003,636.04	147,000,707.51
2 076 902 562 60			2 204 966 261 22	2 625 224 402 25
3,976,892,562.60	Total Outflow from Operating Activities (B)		3,304,866,361.23	2,635,331,183.25
	Net Cashflow From Operating Activities C = (A-B)		4,078,742,890.42	530,212,490.77
	Net casinow from Operating Activities C = (A-b)		4,076,742,630.42	330,212,430.77
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
215,250,000.00	Fixed Assets Procured		178,151,199.99	13,636,363.63
3,849,607,131.00	Construction / Provision		1,168,608,878.82	491,297,908.01
460,000,000.00	Rehabilitation / Repairs		8,000,000.00	45,111,368.63
255,000,000.00	Preservation of the Environment	9	97,736,363.54	45,111,506.05
255,000,000.00		_	97,730,303.34	
220,000,000,00	Other Capital Project		120 021 446 00	111 027 005 00
230,000,000.00	Liabilities / Equities		139,831,446.98	111,827,965.00
5,009,857,131.00	Total Capital Expenditure = D		1,592,327,889.33	661,873,605.27
	Net Cash Flow from Investing Activities E = (C-D)		2,486,415,001.09	(131,661,114.50)
	Net cash flow from investing Activities L = (C-D)		2,400,413,001.03	(131,001,114.30)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
	Total Expenditure from Financing Activities = F			
-	-		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		(400 E21 E20 67)	115 051 051 05
	Increase/decrease in other Cash Assets		(409,531,539.67)	115,951,951.85
	Increase/decrease in other Liability		(2,954,782,669.85)	363,565,018.20
	Total Movement in other cash equivelent account = G		2,545,251,130.18	(247,613,066.35)
	Total Expenditure from Financing Activities = F		2,545,251,130.18	(247,613,066.35)
	Experience i on i moneing retirites - i		-,0.0,201,100.10	(= .,,013,000.33)
	Net Cash Flow from all Activities G = (E-F)		(58,836,129.09)	115,951,951.85
	The second control of		(55,555)125.65)	110,001,001.00
	Cash & Its Equivalent as at 1/1/2024 = H		192,657,135.51	76,705,183.66
	Cash & Its Equivalent as at 1/1/2024 = IT		133,821,006.42	192,657,135.51
	Cash & its Equivalent as at 31/12/2024 - (UTII)		133,021,000.72	102,001,100.01

KABO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	-
GT BANK		96,973.92	799,830.35
Main Account		40,320,091.52	191,762,622.36
Taj Bank		48,874,870.00	-
Revenue Account		1,051,724.21	94,682.80
Others (Salary Access Bank)		43,477,346.77	
Total Recurrent Assets (A)	10	133,821,006.42	192,657,135.51
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,526.80	3,663,526.80
_			
Advances	12		
Retained Balance		183,705,150.89	-
Stabilization		709,612.38	535,110,173.85
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		184,414,763.27	535,110,173.85
Balance of Liabilities Over Assets (D)			2,424,182,069.48
Total Assets (D= A+B+C+D)		321,899,296.49	3,155,612,905.64
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>		I	
Government		176,184,886.89	169,479,200.94
Others 1		24,645,348.90	32,623,137.47
Others 2			2,953,510,567.23
Total Deposits (E)		200,830,235.79	3,155,612,905.64
Balance of Assets Over Liabilities (F)		121,069,060.70	
Total Liabilities (G= D+E+F)		321,899,296.49	3,155,612,905.64

KABO LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen	Original	Variance on
Actual 2023 (=N=)					tary Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of						
1,034,029,477.57	Statutory Allocation		487,193,174.23	5,879,950,298.00		5,879,950,298.00	5,392,757,123.77
1,169,808,685.54	Local Govt Share of VAT		2,307,948,617.43	2,119,206,447.00		2,119,206,447.00	-188,742,170.43
667,255,918.32	Other Federally Allocated Revenue	<u>1</u>	1,559,349,503.42	826,684,167.00		826,684,167.00	-732,665,336.42
45,454,545.46	10% State Allocation		-	90,000,000.00		90,000,000.00	90,000,000.00
243,153,961.43	Other Capital Receipts		2,953,510,567.23	-		-	2,953,510,567.23
1,306,195.04	Tax Revenue	2	-	3,000,000.00		3,000,000.00	3,000,000.00
4,141,890.66	Non Tax Revenue	3	69,390,870.00	114,075,000.00		114,075,000.00	44,684,130.00
393,000.00	Investment Income		999,600.00	3,550,000.00		3,550,000.00	2,550,400.00
-	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
	Domestic			10,000,000.00		10,000,000.00	
-	Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items Prepayments/Arrears of		5,216,919.34	200,000.00		200,000.00	-5,016,919.34
-	Revenue		-	-		-	0.00
3,165,543,674.02	Total Revenue (A)		7,383,609,251.65	9,046,665,912.00	-	9,046,665,912.00	1,663,056,660.35
	LESS EXPENDITURE:						
1,602,823,609.46	Salaries & Wages	5	2,113,453,639.79	2,213,488,974.60		2,213,488,974.60	100,035,334.81
68,181,818.18	Social Benefits	6	224,106,301.15	201,000,000.00		201,000,000.00	-23,106,301.15
659,914,383.67	Overhead Cost	7	716,286,860.72	1,271,403,588.00		1,271,403,588.00	555,116,727.28
156,544,604.43	Grants & Contributions		204,413,700.93	291,000,000.00		291,000,000.00	86,586,299.07
_	Subsidies General		_	_	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	-46,605,858.64
-	Transfer to other Fund		-	-	0	0	0.00
2,635,331,183.25	Total Expenditure (B)		3,304,866,361.23	3,976,892,562.60	-	3,976,892,562.60	672,026,201.37
530,212,490.77	Operating Balance: (A - B)		4,078,742,890.42	5,069,773,349.40	-	5,069,773,349.40	991,030,458.98
	Transfer to Capítal						
530,212,490.77	Development Fund		4,078,742,890.42				

KABO LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementary Budget 2024	Performance on Budget (%)	
76,705,183.66	Opening Balance 1/1/2024		192,657,135.51				-	
2, 22,2330			. ,,				_	
	Add: Revenue							
	Transfer from 200 (10)						0%	
530,212,490.77	Transfer from Capital Development Fund		4,078,742,890.42					
	Infrastructural		•		^	0	0%	
0	Development Loan Commercial Agriculture		0	-	0	0	00/	
0	Credit Scheme		0	-	0	0	0%	
							201	
	Small And Medium Scale						0%	
0	Enterprises Loan		0	-	0	0	6-1	
0	Aids & Grants		0	-	0	0	0%	
606,917,674.43	Total Revenue		4,271,400,025.93	_	-	_	0%	
.,,	-		, , , , , , , , , , , , , , , , , , , ,		·		·	
	Less: Capital Expenditure					Γ	-	
13,636,363.63	Fixed Assets Procured		178,151,199.99	215,250,000.00	215,250,000.00		83%	
							30%	
491,297,908.01	Construction / Provision		1,168,608,878.82	3,849,607,131.00	3,849,607,131.00			
45,111,368.63	Rehabilitation / Repairs	9	8,000,000.00	460,000,000.00	460,000,000.00		2%	
_	Preservation of the Environment		97,736,363.54	255,000,000.00	255,000,000.00		38%	
	2.77 TOTALION		3.,,30,303.34	233,030,000.00	233,030,000.00		#DIV/0!	
-	Other Capital Project		-	-	-			
111,827,965.00	Liabilities / Equities		139,831,446.98	230,000,000.00	230,000,000.00		61%	
661,873,605.27	Sub-total		1,592,327,889.33	5,009,857,131.00	5,009,857,131.00		32%	
001,073,003.27	Jun-total	l	_,JJC,JC1,003.33	<i>5,005,031,</i> 131.00	<i>5,003,037,</i> 131.UU	<u> </u>		
	Canital Europe diture for						-	
	Capital Expenditure from Aids & Grants		0		0	0	0%	
	Repayment of Borrowings/Sure-P		0		0	0	0%	
_			U	-	U	U	0%	
-	Sub-total		-	-	-	-	5/0	
							-	
661 072 605 27	Total Capital Expenditure		1 502 227 600 22	5 000 057 434 00	5 000 057 434 00		32%	
661,873,605.27	for the year		1,592,327,889.33	5,009,857,131.00	5,009,857,131.00	-		
							-	
-54,955,930.84	Closing Balance		2,679,072,136.60	-5,009,857,131.00	-5,009,857,131.00	0.00	-0.32	
,==,====	U		, , , , , , , , , , , , , , , , , , , ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,			

SCHEDULE OF INVESTMENTS

KABO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS KABO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		7,830,479,473.87	4,693,263,755.75	183,705,150.89
	Retained balance		7,030,473,473.87	4,093,203,733.73	183,703,130.89
2	Stabilization		-	534,400,561.47	709,612.38
					-
	Others:				-
3	Garba Ilu (HOD WESH)	A/1	7,000,000.00	7,000,000.00	-
4	Garba Ilu (HOD WESH)	A/2	8,000,000.00	8,000,000.00	-
5	Umar Butu-Butu	A/3B	15,000,000.00	15,000,000.00	-
	TOTAL		30,000,000.00	30,000,000.00	-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYEE	D/1	9,193,743.75	36,088,881.86	36,088,881.86	9,193,743.75
2	5% (BIR)	D/3	23,365,899.57	3,500,000.00	-	26,865,899.57
4	5% (FIRS)	D/4	34,126,685.33	2,000,000.00	7,644,314.05	28,482,371.28
5	7.5 % VAT	D/7	71,657,317.38	7,750,000.00	-	79,407,317.38
6	NHF	D/8	3,596,534.39	-	-	3,596,534.39
7	8% PENSION	D/9	18,110,335.14	47,618,501.72	47,618,501.72	18,110,335.14
8	1% STAMP DUTY	D/20	9,428,685.38	1,100,000.00	-	10,528,685.38
	Sub total					
	Sub-total		169,479,200.94	98,057,383.58	91,351,697.63	176,184,886.89
	Sub-total		169,479,200.94	98,057,383.58	91,351,697.63	176,184,886.89
	Sub-total Other Deposits 1:		169,479,200.94	98,057,383.58	91,351,697.63	176,184,886.89
9		D/2	169,479,200.94 7,875,801.99	98,057,383.58 6,668,516.31	91,351,697.63 6,668,516.31	176,184,886.89 7,875,801.99
9	Other Deposits 1:					
	Other Deposits 1: NULGE DUES	D/2	7,875,801.99	6,668,516.31		7,875,801.99
10	Other Deposits 1: NULGE DUES RETENTION FEES	D/2 D/5	7,875,801.99 8,099,724.99	6,668,516.31	6,668,516.31	7,875,801.99
10	Other Deposits 1: NULGE DUES RETENTION FEES MHWU DUES	D/2 D/5 D/6	7,875,801.99 8,099,724.99 134,507.34	6,668,516.31	6,668,516.31	7,875,801.99 18,099,724.99 134,507.34 179,900.00
10 11 12	Other Deposits 1: NULGE DUES RETENTION FEES MHWU DUES AMINU ABDU	D/2 D/5 D/6 D/10	7,875,801.99 8,099,724.99 134,507.34 179,900.00	6,668,516.31	6,668,516.31	7,875,801.99 18,099,724.99 134,507.34

15	PARTY CONTRIBUTION	D/15	-	2,269,595.36	2,269,595.36	-
16	HEALTH CONTRIBUTION	D/15A	-	18,150,600.00	18,150,600.00	-
17	BALANCE PAYMENT	D/16	12,183,826.30	2,716,156.00	20,693,944.57	(5,793,962.27)
18	MOTOR CYCLE LOAN DED	D/39	4,466,796.23	14,819,000.00	14,819,000.00	4,466,796.23
19	NASSARAWA DEDUCTION	D/40	(23,200.00)	5,467,815.00	5,467,815.00	(23,200.00)
20	GAYA DEDUCTION	D/40A	(3,131,350.00)	-	-	(3,131,350.00)
21	FAGGE DEDUCTION	D/40B	-	2,345,000.00	2,345,000.00	-
22	WARAWA DEDUCTION	D/40C	-	-	-	-
	HEALTH CONTRIBUTION	D/41	(16,000.00)	769,000.00	769,000.00	(16,000.00)
	OVER PAYMENT DED		-	50,000.00	50,000.00	-
	CREDIT DIRECT		-	4,587,259.36	4,587,259.36	-
	LOAN BOOK		-	2,100,008.05	2,100,008.05	-
						_
						_
			32,623,137.47	78,927,593.16	86,905,381.73	24,645,348.90
			02,020,207117	70,527,050.10	30,303,302	2 1,0 13,0 10.30
24	Retained Balance					-
	Sub-total		_	-	_	-
	TOTAL		202,102,338.41	176,984,976.74	178,257,079.36	200,830,235.79





KANO MUNICIPAL COUNCIL

K.M.C SECRETARIATE KOFAR KUDU KANO PMB 30252:064-312131, 312132

KANO STATE

Our Ref:	Your Rep	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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

KANO MUNICIPAL LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

KANO MUNICIPAL LOCAL GOVT. COUNCIL

KANO STATE



KANO MUNICIPAL COUNCIL

K.M.C SECRETARIATE KOFAR KUDU KANO PMB 30252:064-312131, 312132

KANO STATE

Our Ref:	Your Rep	Date
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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, 2024

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

KANO MUNICIPAL LOCAL GOVT. COUNCIL.

KANO STATE

TREASURER

KANO MUNICIPAL LOCAL GOVT. COUNCIL

KANO STATE



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF KANO MUNICIPAL LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Kano Municipal Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Kano Municipal Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET				
VEAD 2024	CACH FLOWS FROM ORFRATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
5,752,000,898.00	Local Govt Share of Statutory Allocation		709,845,488.98	1,506,591,633.36
4,804,442,106.00	Local Govt Share of VAT		3,126,163,583.40	1,671,031,746.41
1,349,102,971.18	Other Federally Allocated Revenue	<u>1</u>	2,178,275,392.23	967,364,029.78
90,000,000.00	10% State Allocation	_	-	45,454,545.46
, , ,	Other Capital Receipts		7,244,414,366.85	243,153,961.43
20,000,000.00	Tax Revenue	2	11,140,000.00	15,361,802.04
251,190,052.52	Non Tax Revenue	3	93,677,918.21	24,708,015.85
60,700,000.00	Investment Income		15,867,061.19	8,390,500.00
500,000.00	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	-
10,000,000.00	Aids & Grants		_	<u>-</u>
-	Domestic Loans/Borrowings		_	-
10,000,000.00	Extraordinary Items		1,000,000.00	3,000,000.00
-	Prepayments/Arrears of Revenue		-	- 3,000,000.00
12,347,936,027.70	Total Receipts from Operating Activities (A)		13,380,383,810.86	4,485,056,234.33
12,347,530,027.70	Total Receipts from Operating Activities (A)		13,380,383,810.80	4,403,030,234.33
	PAYMENTS:			
3,614,156,324.43	Salaries & Wages	5	4,256,880,540.86	3,144,498,664.29
	Social Benefits	6		
1,161,998,620.00			254,978,986.33	259,248,902.50
980,100,000.00	Overhead Cost	7	361,177,726.77	639,079,663.35
397,995,648.28	Grants & Contributions		147,472,109.07	288,281,136.36
-	Subsidies General	_	46.605.050.64	
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
	Transfer to other Fund			- 470.075.424.04
6,154,250,592.71	Total Outflow from Operating Activities (B)		5,067,115,221.67	4,478,975,134.01
	Not Cookflow From Operation Activities C = (A.B.)		0.242.260.500.40	C 001 100 22
	Net Cashflow From Operating Activities C = (A-B)		8,313,268,589.19	6,081,100.32
			8,313,268,589.19	6,081,100.32
999.759.999.99	CASH OUTFLOW FROM INVESTING ACTIVITIES			
880,750,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured		190,814,215.45	59,112,613.63
2,605,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision		190,814,215.45 1,110,438,353.79	59,112,613.63 165,494,526.91
2,605,500,000.00 658,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs		190,814,215.45 1,110,438,353.79 17,039,286.06	59,112,613.63 165,494,526.91 84,131,178.44
2,605,500,000.00 658,000,000.00 1,495,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	190,814,215.45 1,110,438,353.79	59,112,613.63 165,494,526.91
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65 6,975,609,506.54	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21 (378,354,650.89)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65 6,975,609,506.54	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21 (378,354,650.89)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65 6,975,609,506.54	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21 (378,354,650.89)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65 6,975,609,506.54	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21 (378,354,650.89)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65 6,975,609,506.54	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21 (378,354,650.89)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65 6,975,609,506.54	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21 (378,354,650.89)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65 6,975,609,506.54 - (281,439,064.13) (7,217,288,690.40) 6,935,849,626.27	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21 (378,354,650.89) - 65,430,780.24 509,216,211.37 (443,785,431.13)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65 6,975,609,506.54	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21 (378,354,650.89)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 40,500.00 1,337,659,082.65 6,975,609,506.54 (281,439,064.13) (7,217,288,690.40) 6,935,849,626.27 6,935,849,626.27	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 35,222,247.40 384,435,751.21 (378,354,650.89)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65 6,975,609,506.54 - (281,439,064.13) (7,217,288,690.40) 6,935,849,626.27	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 - 35,222,247.40 384,435,751.21 (378,354,650.89) - 65,430,780.24 509,216,211.37 (443,785,431.13)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 - 40,500.00 1,337,659,082.65 6,975,609,506.54 (281,439,064.13) (7,217,288,690.40) 6,935,849,626.27 6,935,849,626.27	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 35,222,247.40 384,435,751.21 (378,354,650.89) 65,430,780.24 509,216,211.37 (443,785,431.13) (443,785,431.13)
2,605,500,000.00 658,000,000.00 1,495,000,000.00 95,000,000.00 439,422,368.86 6,173,672,368.86	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	190,814,215.45 1,110,438,353.79 17,039,286.06 19,326,727.35 40,500.00 1,337,659,082.65 6,975,609,506.54 (281,439,064.13) (7,217,288,690.40) 6,935,849,626.27 6,935,849,626.27	59,112,613.63 165,494,526.91 84,131,178.44 40,475,184.83 35,222,247.40 384,435,751.21 (378,354,650.89)

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

ASSETS Current Assets Cash Ca	Description	Notes	YEAR 2024	YEAR 2023
Cash - - - Main Account 41,121,861.36 157,614,504.31 Revenue Account 27,831.49 39,473.18 Access bank 100,792,970.53 100,046.36 251.98 Taj bank 55,371,400.00 Others - - Total Recurrent Assets (A) 10 197,414,109.74 157,654,229.47 Non-Current Assets Total Investments (B) 11 3,661,415.94 3,661,415.94 Advances 12 Retained Balance 183,705,150.80 - Stabilization 709,612.38 465,853,827.31 - Impersonal (Others) - - - Personal - - - - Total Non-Current Assets (C) 184,414,763.18 465,853,827.31 Balance of Liabilities Over Assets (D) - 6,775,842,009.79 - Total Assets (D= A+B+C+D) 385,490,288.86 7,403,011,482.51 LIABILITES 13 Short Term Loans Bank Overdraft - - - - - - <	ASSETS			
Main Account	Current Assets			
Revenue Account 27,831.49 39,473.18 Access bank 100,792,970.53 -	Cash		-	-
Access bank 100,792,970.53	Main Account		41,121,861.36	157,614,504.31
GT Bank	Revenue Account		27,831.49	39,473.18
Taj bank 55,371,400.00 Others	Access bank		100,792,970.53	-
Others	GT Bank		100,046.36	251.98
Total Recurrent Assets (A)	Taj bank		55,371,400.00	
Non-Current Assets Total Investments (B)	Others		-	
Total Investments (B) Advances Retained Balance Stabilization Toy,612.38 A65,853,827.31 Impersonal (Others) Personal Total Non-Current Assets (C) Balance of Liabilities Over Assets (D) Total Assets (D= A+B+C+D) Total Assets (D= A+B+C+D) Bank Overdraft Others Total Liabilities (D) DEPOSITS Government Total Deposits (E) Balance of Assets Over Liabilities (F) 13 3,661,415.94 3,661,415.94 3,661,415.94 3,661,415.94 3,661,415.94 3,661,415.94 3,661,415.94 465,853,827.31 465,853,827.31 465,853,827.31 465,853,827.31 385,490,288.86 7,403,011,482.51 13 Short Term Loans Bank Overdraft Others Total Liabilities (D)	Total Recurrent Assets (A)	10	197,414,109.74	157,654,229.47
Total Investments (B) Advances Retained Balance Stabilization Toy,612.38 A65,853,827.31 Impersonal (Others) Personal Total Non-Current Assets (C) Balance of Liabilities Over Assets (D) Total Assets (D= A+B+C+D) Total Assets (D= A+B+C+D) Bank Overdraft Others Total Liabilities (D) DEPOSITS Government Total Deposits (E) Balance of Assets Over Liabilities (F) 13 3,661,415.94 3,661,415.94 3,661,415.94 3,661,415.94 3,661,415.94 3,661,415.94 3,661,415.94 465,853,827.31 465,853,827.31 465,853,827.31 465,853,827.31 385,490,288.86 7,403,011,482.51 13 Short Term Loans Bank Overdraft Others Total Liabilities (D)				
Advances 12				
Retained Balance 183,705,150.80 - Stabilization 709,612.38 465,853,827.31 Impersonal (Others) - - Personal - - Total Non-Current Assets (C) 184,414,763.18 465,853,827.31 Balance of Liabilities Over Assets (D) - 6,775,842,009.79 Total Assets (D= A+B+C+D) 385,490,288.86 7,403,011,482.51 LIABILITIES 13 - Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - DEPOSITS - - Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	Total Investments (B)	11	3,661,415.94	3,661,415.94
Retained Balance 183,705,150.80 - Stabilization 709,612.38 465,853,827.31 Impersonal (Others) - - Personal - - Total Non-Current Assets (C) 184,414,763.18 465,853,827.31 Balance of Liabilities Over Assets (D) - 6,775,842,009.79 Total Assets (D= A+B+C+D) 385,490,288.86 7,403,011,482.51 LIABILITIES 13 - Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - DEPOSITS - - Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	-			
Stabilization 709,612.38 465,853,827.31 Impersonal (Others) - - Personal - - Total Non-Current Assets (C) 184,414,763.18 465,853,827.31 Balance of Liabilities Over Assets (D) - 6,775,842,009.79 Total Assets (D= A+B+C+D) 385,490,288.86 7,403,011,482.51 LIABILITIES 13 Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - DEPOSITS - - Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75		12		
Impersonal (Others)				-
Personal	Stabilization		709,612.38	465,853,827.31
Total Non-Current Assets (C) 184,414,763.18 465,853,827.31 Balance of Liabilities Over Assets (D) - 6,775,842,009.79 Total Assets (D= A+B+C+D) 385,490,288.86 7,403,011,482.51 LIABILITIES 13 Short Term Loans Bank Overdraft Others Total Liabilities (D) DEPOSITS Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 7,403,011,482.51 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75			-	-
Balance of Liabilities Over Assets (D) - 6,775,842,009.79 Total Assets (D= A+B+C+D) 385,490,288.86 7,403,011,482.51 LIABILITIES 13 Bank Overdraft 0thers Total Liabilities (D) - - DEPOSITS Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75			-	-
Total Assets (D= A+B+C+D) 385,490,288.86 7,403,011,482.51 LIABILITIES 13 Short Term Loans Bank Overdraft Others - Total Liabilities (D) - DEPOSITS Government Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	Total Non-Current Assets (C)		184,414,763.18	465,853,827.31
LIABILITIES 13 Short Term Loans Bank Overdraft Others - Total Liabilities (D) - DEPOSITS - Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	Balance of Liabilities Over Assets (D)		-	6,775,842,009.79
Short Term Loans Bank Overdraft Others Total Liabilities (D) - DEPOSITS Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	Total Assets (D= A+B+C+D)		385,490,288.86	7,403,011,482.51
Short Term Loans Bank Overdraft Others Total Liabilities (D) - DEPOSITS Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75				
Bank Overdraft Others Total Liabilities (D) - - DEPOSITS - - Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	LIABILITIES	13		
Others Total Liabilities (D) - - DEPOSITS Severnment 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	Short Term Loans			
DEPOSITS 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	Bank Overdraft			
DEPOSITS Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	Others			
Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	Total Liabilities (D)		-	-
Government 123,716,992.34 96,591,315.89 Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75				
Others 1 62,005,799.77 62,005,799.77 Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	<u>DEPOSITS</u>			
Others 2 - 7,244,414,366.85 Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	Government		123,716,992.34	96,591,315.89
Total Deposits (E) 185,722,792.11 7,403,011,482.51 Balance of Assets Over Liabilities (F) 199,767,496.75	Others 1		62,005,799.77	62,005,799.77
Balance of Assets Over Liabilities (F) 199,767,496.75	Others 2		-	7,244,414,366.85
	Total Deposits (E)		185,722,792.11	7,403,011,482.51
Total Liabilities (G= D+E+F) 385,490,288.86 7,403,011,482.51	Balance of Assets Over Liabilities (F)		199,767,496.75	
	Total Liabilities (G= D+E+F)		385,490,288.86	7,403,011,482.51

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplem entary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
4 505 504 633 35	Local Govt Share of		700 045 400 00	F 752 000 000 00		F 7F2 000 000 00	5 0 42 455 400 02
1,506,591,633.36	Statutory Allocation	-	709,845,488.98	5,752,000,898.00		5,752,000,898.00	5,042,155,409.02
1,671,031,746.41	Local Govt Share of VAT Other Federally		3,126,163,583.40	4,804,442,106.00		4,804,442,106.00	1,678,278,522.60
967,364,029.78	Allocated Revenue	1	2,178,275,392.23	1,349,102,971.18		1,349,102,971.18	-829,172,421.05
45,454,545.46	10% State Allocation		_	90,000,000.00		90,000,000.00	90,000,000.00
			7 244 444 266 05				
243,153,961.43	Other Capital Receipts		7,244,414,366.85	<u>-</u>		-	-7,244,414,366.85
15,361,802.04	Tax Revenue	2	11,140,000.00	20,000,000.00		20,000,000.00	8,860,000.00
24,708,015.85	Non Tax Revenue	3	93,677,918.21	251,190,052.52		251,190,052.52	157,512,134.31
8,390,500.00	Investment Income		15,867,061.19	60,700,000.00		60,700,000.00	44,832,938.81
_	Interest Earned		_	500,000.00		500,000.00	500,000.00
	Refund and Re-	_		300,000.00		300,000.00	
-	imbursement	4	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
-	Domestic Loans/Borrowings		-	-		-	0.00
3,000,000.00	Extraordinary Items		1,000,000.00	10,000,000.00		10,000,000.00	9,000,000.00
3,000,000.00	Prepayments/Arrears of		1,000,000.00	10,000,000.00		10,000,000.00	, ,
-	Revenue		-	-		-	0.00
4,485,056,234.33	Total Revenue (A)		13,380,383,810.86	12,347,936,027.70	-	12,347,936,027.70	-1,032,447,783.16
	LESS EXPENDITURE:						
3,144,498,664.29	Salaries & Wages	5	4,256,880,540.86	3,614,156,324.43		3,614,156,324.43	-642,724,216.43
259,248,902.50	Social Benefits	6	254,978,986.33	1,161,998,620.00		1,161,998,620.00	907,019,633.67
639,079,663.35	Overhead Cost	7	361,177,726.77	980,100,000.00		980,100,000.00	618,922,273.23
		,					
288,281,136.36	Grants & Contributions	_	147,472,109.07	397,995,648.28		397,995,648.28	250,523,539.21
-	Subsidies General	_	-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64		0	0	-46,605,858.64
	Transfer to other Fund			-	0	0	0.00
A A70 07E 12A 01	Total Expenditure (B)		E 067 11E 221 67	6 154 250 502 74			
4,478,975,134.01	Total Expenditure (B)		5,067,115,221.67	6,154,250,592.71	-	6,154,250,592.71	1,087,135,371.04
	Operating Balance: (A -						
6,081,100.32	В)		8,313,268,589.19	6,193,685,434.99	-	6,193,685,434.99	-2,119,583,154.20
	Transfer to Capítal						
6,081,100.32	Development Fund		8,313,268,589.19				
						·	

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
92,223,449.23	Opening Balance 1/1/2024		157,654,229.47				-
	Add: Revenue						-
6,081,100.32	Transfer from Capital Development Fund		8,313,268,589.19				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%
98,304,549.55	Total Revenue		8,470,922,818.66	-	-	-	0%
							-
	Less: Capital Expenditure						-
59,112,613.63	Fixed Assets Procured		190,814,215.45	880,750,000.00	880,750,000.00		22%
165,494,526.91	Construction / Provision		1,110,438,353.79	2,605,500,000.00	2,605,500,000.00		43%
84,131,178.44	Rehabilitation / Repairs	9	17,039,286.06	658,000,000.00	658,000,000.00		3%
40,475,184.83	Preservation of the Environment		19,326,727.35	1,495,000,000.00	1,495,000,000.00		1%
-	Other Capital Project		-	95,000,000.00	95,000,000.00		0%
35,222,247.40	Liabilities / Equities		40,500.00	439,422,368.86	439,422,368.86		0%
384,435,751.21	Sub-total		1,337,659,082.65	6,173,672,368.86	6,173,672,368.86	-	22%
	Capital Expenditure from						-
	Aids & Grants Repayment of		0	-	0	0	0%
-	Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		<u>-</u>	-	-	_	0%
	Total Capital Expenditure						-
384,435,751.21	for the year		1,337,659,082.65	6,173,672,368.86	6,173,672,368.86	-	22%
-286,131,201.66	Closing Balance		7,133,263,736.01	-6,173,672,368.86	-6,173,672,368.86	0.00	-0.22

SCHEDULE OF INVESTMENTS

KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS KANO MUNICIPAL LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

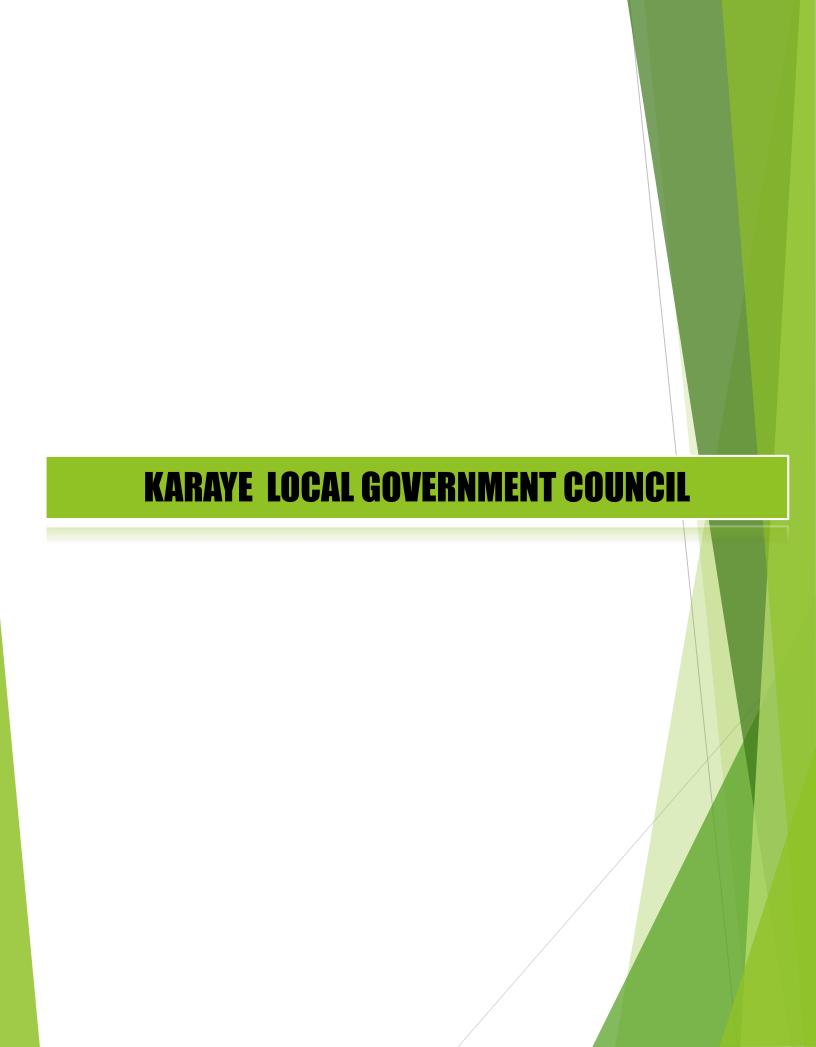
SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		(7,244,414,366.85)	15,407,300,562.90	7,979,181,045.25	183,705,150.80
2	Stabilization		465,853,827.31		465,144,214.93	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Course manual Domesites					
	Government Deposits:					
1	VAT	D/10	12,040,615.85	25,298,156.77	11,351,293.58	25,987,479.04
2	WHT	D/3	7,598,011.07	23,592,042.77	12,779,556.06	18,410,497.78
4	NATIONAL HOUSING	D/7	285,691.75			285,691.75
5	SALES OF FERTILESER	D/14	627,556.08			627,556.08
6	15% TAX ON RENT	D/16	(15,356,654.00)			(15,356,654.00)
7	PAYEE	D/22	34,059,112.18	55,350,128.29	55,350,128.29	34,059,112.18
8	STAMP DUTY	D/18	5,061,954.38	4,717,579.48	2,351,252.93	7,428,280.93
9	8% PENSION FUND	D/24	53,258,822.32	73,527,204.10	73,527,204.10	53,258,822.32
10	PAYEE	D/1	(983,793.74)	-	-	(983,793.74)
	Sub-total		96,591,315.89	182,485,111.41	155,359,434.96	123,716,992.34
	Other Deposits 1:					
11	NULGE	D/2	2,021,552.56	5,839,075.98	5,839,075.98	2,021,552.56
12	мнwu	D/4	3,852,578.86	19,754,932.87	19,754,932.87	3,852,578.86
13	RETENTION MONEY	D/5	2,220,346.30	-	-	2,220,346.30
14	BALANCE PAYMENT	D/9	57,227,645.38	-	-	57,227,645.38
15	NASARAWA	D/4C	-	8,141,121.50	8,141,121.50	-
16	MOTOR CYCLE LOAN	D/4C	-	21,492,414.00	21,492,414.00	-
17	HEALTH CONTRIBUTION	D/4G	-	26,973,000.00	26,973,000.00	-
18	HEALTH CONTRIBUTION	D/4B	-	-	-	-
19	FAGGE	D/33	(3,316,323.33)	7,824,790.00	7,824,790.00	(3,316,323.33)
20	WARAWA	D/4E	-	-	-	-
21	PARTY CONTRIBUTION	D/4F	-	-	-	-
22	GEZAWA	D/	-	-	-	-
			•	/		1

23	UNGOGO	D/	-	-	-	-
24	KUNCHI	D/	-	70,000.00	70,000.00	-
25	MINJIBIR	D/	-	-	-	-
26	OVER PAYMENT	D/	-	162,860.12	162,860.12	-
27	DANBATTA	D/	1	61,200.00	61,200.00	-
28	CREDIT DIRECT	D/	1	5,301,129.92	5,301,129.92	-
29	LOAN DED.	D/	1	1,102,665.96	1,102,665.96	-
			62,005,799.77	96,723,190.35	96,723,190.35	62,005,799.77
30						-
	Sub-total		_	-	-	-
	TOTAL		158,597,115.66	279,208,301.76	252,082,625.31	185,722,792.11





KARAYE LOCAL GOVERNMENT COUNCIL

KANO STATE - NIGERIA

In case of reply please quote refer	ence
No:	

Our Ref.

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

KARAYE LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

KARAYE LOCAL GOVT. COUNCIL



KARAYE LOCAL GOVERNMENT COUNCIL

KANO STATE - NIGERIA

In case	of reply	please	quote reference
No			

Our Ref:

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

KARAYE LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

KARAYE LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandi.kn-ng.arg Email: lgauditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF KARAYE LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Karaye Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Karaye Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

KARAYE LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,866,313,654.00	Local Govt Share of Statutory Allocation		472,429,751.87	1,002,695,266.15
2,312,792,888.00	Local Govt Share of VAT		2,175,284,557.43	1,140,400,183.58
1,740,340,811.00	Other Federally Allocated Revenue	<u>1</u>	1,516,317,787.97	647,655,721.32
30,000,000.00	10% State Allocation		-	45,454,545.46
-	Other Capital Receipts		-	243,153,961.43
10,310,000.00	Tax Revenue	2	1,153,000.00	1,426,195.04
33,353,237.00	Non Tax Revenue	3	61,806,267.90	924,030.82
4,920,000.00	Investment Income		537,648.94	437,473.00
-,520,000.00	Interest Earned	─	337,040.34	
_	Refund and Re-imbursement	4	_	_
25,000,000.00	Aids & Grants	⊣ 		
23,000,000.00	Domestic Loans/Borrowings	⊣ ⊦	-	
3 000 000 00	· •	-	-	-
2,000,000.00	Extraordinary Items Prepayments/Arrears of Revenue	 	-	=
			4 227 520 044 44	
8,025,030,590.00	Total Receipts from Operating Activities (A)		4,227,529,014.11	3,082,147,376.80
	PAYMENTS:			
2,037,456,583.54	Salaries & Wages	5	1,603,255,416.16	1,246,180,419.50
269,522,752.00	Social Benefits	6	161,410,349.70	182,363,141.12
1,324,610,000.00	Overhead Cost	7	723,468,646.79	510,422,633.40
322,000,000.00	Grants & Contributions	_	259,978,772.63	221,128,949.37
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund		-	-
3,953,589,335.54	Total Outflow from Operating Activities (B)		2,794,719,043.92	2,307,961,910.90
	Net Cashflow From Operating Activities C = (A-B)		1,432,809,970.19	774,185,465.90
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
494,000,000.00	Fixed Assets Procured		606,262,412.45	111,282,190.40
1,870,466,889.00	Construction / Provision		2,074,529,301.92	180,107,177.63
740,000,000.00	Rehabilitation / Repairs		644,622,786.06	13,385,765.81
45,000,000.00	Preservation of the Environment	9	51,899,625.00	-
9,000,000.00	Other Capital Project		-	-
180,000,000.00	Liabilities / Equities		128,147,098.10	58,449,700.00
3,338,466,889.00	Total Capital Expenditure = D		3,505,461,223.53	363,224,833.84
.,,	p		.,,	,
	Net Cash Flow from Investing Activities E = (C-D)		(2,072,651,253.34)	410,960,632.06
			(2,012,002,200.0.1)	120,000,002.00
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
	Total Expenditure from Financing Activities = F	+		
-	Total Expenditure Hom Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets	+	(2.018.647.0E0.70)	252 EA2 EAE 77
	Increase/decrease in other Cash Assets Increase/decrease in other Liability		(2,018,647,059.79) 23,509,595.44	353,542,505.77
	micrease/uecrease iii Other Liability		23,303,333.44	2,245,815.40
	Total Movement in other each equivalent account - C		(2 0/2 1E6 6EE 22)	251 206 600 27
	Total Movement in other cash equivelent account = G		(2,042,156,655.23) (2,042,156,655.23)	351,296,690.37 351,296,690.37
	Total Evnanditura from Einancing Activities - E		12.092.130.033.231	331.430.030.3/
	Total Expenditure from Financing Activities = F		(2)0 12)150)055125)	, ,
	Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F)		(30,494,598.11)	59,663,941.69
	Net Cash Flow from all Activities G = (E-F)		(30,494,598.11)	59,663,941.69

STATEMENT NO. 2 KARAYE LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

ASSETS			
<u>Current Assets</u>			
Cash		-	-
Main Account		20,878.49	123,976,130.24
Project Account (Access Bank)		37,303,866.52	-
Revenue Account		137,547.06	76,493.94
Others (GT Bank)		142,369.25	43,228.25
Taj Bank		55,996,593.00	
Total Recurrent Assets (A)	10	93,601,254.32	124,095,852.43
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
Advances	12		
Retained Balance		183,705,150.89	1,637,010,533.75
Stabilization		709,612.38	566,051,289.31
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		184,414,763.27	2,203,061,823.06
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		281,677,433.53	2,330,819,091.43
<u>LIABILITIES</u>	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	
<u>DEPOSITS</u>			
Government		138,484,604.39	116,454,461.62
Others 1		13,951,026.62	12,471,573.95
Others 2		-	-
Total Deposits (E)		152,435,631.01	128,926,035.57
Balance of Assets Over Liabilities (F)		129,241,802.52	2,201,893,055.86
Total Liabilities (G= D+E+F)		281,677,433.53	2,330,819,091.43

KARAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen	Original	Variance on
Actual 2023 (=N=)					tary Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,002,695,266.15	Statutory Allocation		472,429,751.87	3,866,313,654.00		3,866,313,654.00	3,393,883,902.13
1,140,400,183.58	Local Govt Share of VAT		2,175,284,557.43	2,312,792,888.00		2,312,792,888.00	137,508,330.57
647,655,721.32	Other Federally Allocated Revenue	<u>1</u>	1,516,317,787.97	1,740,340,811.00		1,740,340,811.00	224,023,023.03
45,454,545.46	10% State Allocation		-	30,000,000.00		30,000,000.00	30,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,426,195.04	Tax Revenue	2	1,153,000.00	10,310,000.00		10,310,000.00	9,157,000.00
924,030.82	Non Tax Revenue	3	61,806,267.90	33,353,237.00		33,353,237.00	-28,453,030.90
437,473.00	Investment Income		537,648.94	4,920,000.00		4,920,000.00	4,382,351.06
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
<u>-</u>	Aids & Grants		-	25,000,000.00		25,000,000.00	25,000,000.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		_	2,000,000.00		2,000,000.00	2,000,000.00
<u>-</u>	Prepayments/Arrears of Revenue		-	-		-	0.00
2 002 147 276 00	Total Bayanua (A)		4 227 520 014 11	8 03E 030 E00 00		8 03E 030 E00 00	
3,082,147,376.80	Total Revenue (A)		4,227,529,014.11	8,025,030,590.00	-	8,025,030,590.00	3,797,501,575.89
	LESS EXPENDITURE:						
1,246,180,419.50	Salaries & Wages	5	1,603,255,416.16	2,037,456,583.54		2,037,456,583.54	434,201,167.38
182,363,141.12	Social Benefits	6	161,410,349.70	269,522,752.00		269,522,752.00	108,112,402.30
510,422,633.40	Overhead Cost	7	723,468,646.79	1,324,610,000.00		1,324,610,000.00	601,141,353.21
221,128,949.37	Grants & Contributions		259,978,772.63	322,000,000.00		322,000,000.00	62,021,227.37
	Subsidies General			-	0	0	0.00
	Domestic	_		_ _			
147,866,767.51	Interest/Discount Transfer to other Fund	8	46,605,858.64	-	0	0	-46,605,858.64
-			-	-	0	0	0.00
2,307,961,910.90	Total Expenditure (B)		2,794,719,043.92	3,953,589,335.54	-	3,953,589,335.54	1,158,870,291.62
774,185,465.90	Operating Balance: (A - B)		1,432,809,970.19	4,071,441,254.46	-	4,071,441,254.46	2,638,631,284.27
	Transfer to Capítal						
774,185,465.90	Development Fund		1,432,809,970.19				

KARAYE LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget	Performance on Budget (%)
						2024	
64,431,910.74	Opening Balance 1/1/2024		124,095,852.43				-
	Add: Revenue						-
774,185,465.90	Transfer from Capítal Development Fund		1,432,809,970.19				0%
0	Infrastructural Development Loan		0	_	0	0	0%
0	Commercial Agriculture		0	-	0	U	00/
0	Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	_	0	0	0%
	7.1100 04 07 04 17 17 17 17 17 17 17 17 17 17 17 17 17		•				0%
838,617,376.64	Total Revenue		1,556,905,822.62	-	-	-	
							-
	Less: Capital Expenditure						-
111,282,190.40	Fixed Assets Procured		606,262,412.45	494,000,000.00	494,000,000.00		123%
180,107,177.63	Construction / Provision		2,074,529,301.92	1,870,466,889.00	1,870,466,889.00		111%
13,385,765.81	Rehabilitation / Repairs	9	644,622,786.06	740,000,000.00	740,000,000.00		87%
-	Preservation of the Environment		51,899,625.00	45,000,000.00	45,000,000.00		115%
-	Other Capital Project		-	9,000,000.00	9,000,000.00		0%
58,449,700.00	Liabilities / Equities		128,147,098.10	180,000,000.00	180,000,000.00		71%
							105%
363,224,833.84	Sub-total		3,505,461,223.53	3,338,466,889.00	3,338,466,889.00	-	_
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
	Repayment of Borrowings/Sure-P		0	_	0	0	0%
-	Sub-total		-	_	-	-	0%
							-
363,224,833.84	Total Capital Expenditure for the year		3,505,461,223.53	3,338,466,889.00	3,338,466,889.00	-	105%
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		.,,,	,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-
475,392,542.80	Closing Balance		-1,948,555,400.91	-3,338,466,889.00	-3,338,466,889.00	0.00	-1.05

SCHEDULE OF INVESTMENTS

KARAYE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS KARAYE LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYE	D/3	5,274,468.45	31,880,781.67	31,880,781.67	5,274,468.45
2	5% WHT	D/4	1,017,691.78	-	-	1,017,691.78
4	VAT	D/24	55,651,135.50	6,664,081.00	-	62,315,216.50
5	WHT	D/29	40,921,755.05	10,218,518.13	5,765,727.27	45,374,545.91
6	8% PENSION	D/87	8,004,493.03	41,765,062.37	41,765,062.37	8,004,493.03
7	STAMP DUTY	D/105	5,584,917.81	12,066,419.36	1,153,148.45	16,498,188.72
	Sub-total		116,454,461.62	102,594,862.53	80,564,719.76	138,484,604.39
	Other Deposits 1:					
8	NULGE	D/	917,967.89	5,404,946.18	5,404,946.18	917,967.89
9	RETENSION	D/	10,789,714.18	7,117,088.33	5,573,635.66	12,333,166.85
10	MHWU	D/	301,302.15	8,420,976.20	8,420,976.20	301,302.15
11	COUNCILLORS FORUM	D/	68,993.80	-		68,993.80
12	MADOBI L.G	D/	164,800.00	-		164,800.00
13	BALANCE PAYMENT	D/	228,795.93	-	64,000.00	164,795.93
14	HEALTH CONTRIBUTION	D/	-	15,990,400.00	15,990,400.00	-
15	FAGGE	D/	-			-
16	GEZAWA	D/	-			-
17	MOTORCYCLE	D/	-	10,658,000.00	10,658,000.00	-
18	OVER PAYMENT	D/	-	977,160.71	977,160.71	-
19	D/TOFA	D/	-	505,900.00	505,900.00	-
20	GAYA	D/	-	-	-	-
21	GWARZO	D/	-	-	-	-
22	NASARAWA	D/	-	7,699,699.00	7,699,699.00	_

23	KUNCHI	D/	-	80,000.00	80,000.00	-
24	MINJIBIR	D/	-	8,000.00	8,000.00	_
25	COURT ORDER	D/	-	-	-	_
26	PARTY CONTRIBUTION	D/	-	2,269,595.36	2,269,595.36	-
27	PARTY HEALTH CONT	D/	-	769,000.00	769,000.00	-
28	DIRECT CREDIT	D/		5,260,619.87	5,260,619.87	
29	LOAN BOOK	D/		1,310,349.38	1,310,349.38	
30	17% PENSION	D/		88,762,576.39	88,762,576.39	
31	PAYEE POLITICIANT	D/		1,877,611.81	1,877,611.81	
			12,471,573.95	157,111,923.23	58,421,313.11	13,951,026.62
			, ,	, ,	, ,	, ,
32				_		_
	Sub-total		_	_	_	_
	345 (014)					
	TOTAL		128,926,035.57	259,706,785.76	138,986,032.87	152,435,631.01





KIBIYA LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021 Kano - Nigeria (OFFICE OF THE CHAIRMAN)

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

KIBIYA LOCAL GOVT. COUNCIL

Dunny

KANO STATE

SIGNATURE:

TREASURER

KIBIYA LOCAL GOVT. COUNCIL



KIBIYA LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021 Kano - Nigeria (OFFICE OF THE CHAIRMAN)

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

KIBIYA LOCAL GOVT. COUNCIL

Durul

KANO STATE

SIGNATURE:

TREASURER

KIBIYA LOCAL GOVT. COUNCIL



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/SFA/LGC/AA, 2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF KIBIYA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Kibiya Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Kibiya Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

KIBIYA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

		ACTUAL	PREVIOUS
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
RECEIPTS		(=N=)	(=N=)
Local Govt Share of Statutory Allocation		476,778,395.18	1,011,924,922.11
Local Govt Share of VAT		2,200,304,774.94	1,129,340,920.02
Other Federally Allocated Revenue	<u>1</u>	1,528,841,967.30	651,887,398.57
10% State Allocation		-	45,454,545.46
Other Capital Receipts		-	243,153,961.43
Tax Revenue	2	-	1,306,195.04
Non Tax Revenue	3	61,934,701.35	937,000.00
Investment Income		1,187,725.00	1,030,390.00
Interest Earned		-	
Refund and Re-imbursement	4	-	
Aids & Grants		-	
Domestic Loans/Borrowings		-	
Extraordinary Items		-	
Prepayments/Arrears of Revenue		-	
Total Receipts from Operating Activities (A)		4,269,047,563.77	3,085,035,332.63
PAYMENTS:			
Salaries & Wages	5	1,336,979,622.27	1,016,952,119.31
Social Benefits	6	209,280,663.47	164,651,550.00
Overhead Cost	7	667,145,654.68	373,431,765.25
Grants & Contributions		132,386,114.31	90,274,580.47
Subsidies General		-	-
Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
Transfer to other Fund		-	
Total Outflow from Operating Activities (B)		2,392,397,913.37	1,793,176,782.54
Net Cashflow From Operating Activities C = (A-B)		1 976 649 659 49	1 201 050 550 00
Net Cashilow From Operating Activities C = (A-B)		1,876,649,650.40	1,291,858,550.09
CASH OUTFLOW FROM INVESTING ACTIVITIES			
Fixed Assets Procured		505,873,776.39	60,439,181.82
Construction / Provision		4,000,903,332.62	70,982,045.57
Rehabilitation / Repairs		771,721,021.18	22.680.000.00
Preservation of the Environment	9	9,726,784.86	-
Other Capital Project		-	-
Liabilities / Equities		132,574,603.87	258,516,785.69
Total Capital Expenditure = D		5,420,799,518.92	412,618,013.08
			, ,
Net Cash Flow from Investing Activities E = (C-D)		(3,544,149,868.52)	879,240,537.01
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		(3,459,185,402.93)	719,735,243.65
Increase/decrease in other Liability		(4,829,417.83)	
Total Movement in other cash equivelent account = G		(3,454,355,985.10)	719,735,243.65
Total Expenditure from Financing Activities = F		(3,454,355,985.10)	719,735,243.65
<u> </u>		• •	•
Net Cash Flow from all Activities G = (E-F)		(89,793,883.42)	159,505,293.36
a lan			
Cash & Its Equivalent as at 1/1/2024 = H		196,694,540.98	37,189,247.62

KIBIYA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
<u>ASSETS</u>			
Current Assets			
Cash		-	
Main Account		52,371,772.70	196,567,764.52
Project Account (GT)		19,517.51	_
Revenue Account		97,737.35	106,622.55
Others (TAJ)		54,411,630.00	20,153.91
Total Recurrent Assets (A)	10	106,900,657.56	196,694,540.98
Non-Current Assets			
Total Investments (B)	11	3,161,415.94	3,161,415.94
<u>.</u> <u>Advances</u>	12		
Retained Balance		183,705,150.83	3,627,774,549.68
Stabilization		709,612.38	615,825,616.46
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.21	4,243,600,166.14
Balance of Liabilities Over Assets (D)		_	
Total Assets (D= A+B+C+D)		294,476,836.71	4,443,456,123.06
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		44,048,441.00	48,877,858.83
Others 1		7,032,778.52	7,032,778.52
Others 2		_	
Total Deposits (E)		51,081,219.52	55,910,637.35
Balance of Assets Over Liabilities (F)		243,395,617.19	4,387,545,485.71
Total Liabilities (G= D+E+F)		294,476,836.71	4,443,456,123.06

KIBIYA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Not es	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,011,924,922.11	Local Govt Share of Statutory Allocation		476,778,395.18	3,329,186,760.05		3,329,186,760.05	2,852,408,364.87 (1,041,656,368.77
1,129,340,920.02	Local Govt Share of VAT Other Federally Allocated		2,200,304,774.94	1,158,648,406.17		1,158,648,406.17	(1,041,030,308.77
651,887,398.57	Revenue	1	1,528,841,967.30	800,260,353.16		800,260,353.16	(728,581,614.14)
45,454,545.46	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,306,195.04	Tax Revenue	2	-	1,520,000.00		1,520,000.00	1,520,000.00
937,000.00	Non Tax Revenue	3	61,934,701.35	76,230,000.00		76,230,000.00	14,295,298.65
1,030,390.00	Investment Income		1,187,725.00	2,450,000.00		2,450,000.00	1,262,275.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	10,000,000.00		10,000,000.00	10,000,000.00
-	Extraordinary Items Prepayments/Arrears of Revenue		-	10,000,000.00		10,000,000.00	10,000,000.00
3,085,035,332.63	Total Revenue (A)		4,269,047,563.77	5,457,295,519.38	-	5,457,295,519.38	1,188,247,955.61
	LESS EXPENDITURE:						
	LESS EXPENDITURE:						
1,016,952,119.31	Salaries & Wages	5	1,336,979,622.27	1,459,631,722.03		1,459,631,722.03	122,652,099.76
164,651,550.00	Social Benefits	6	209,280,663.47	166,600,000.00		166,600,000.00	(42,680,663.47)
373,431,765.25	Overhead Cost	7	667,145,654.68	913,730,000.00		913,730,000.00	246,584,345.32
90,274,580.47	Grants & Contributions		132,386,114.31	148,000,000.00		148,000,000.00	15,613,885.69
-	Subsidies General		-		0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	(46,605,858.64)
-	Transfer to other Fund		-		0	0	0.00
1,793,176,782.54	Total Expenditure (B)		2,392,397,913.37	2,687,961,722.03	-	2,687,961,722.03	295,563,808.66
1,291,858,550.09	Operating Balance: (A - B)		1,876,649,650.40	2,769,333,797.35	-	2,769,333,797.35	892,684,146.95
1,291,858,550.09	Transfer to Capítal Development Fund		1,876,649,650.40				

KIBIYA LOCAL GOVERNMENT COUNCIL

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

Previous Year		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplemen	Performanc
Actual 2023 (=N=)			, 101001 EVET	544501 2027	J. B. C. Budber	tary	e on Budget
						Budget	(%)
						2024	
27 400 247 62	O		100 004 540 00				_
37,189,247.62	Opening Balance 1/1/2024		196,694,540.98				_
	Add: Revenue						-
1 201 050 550 00	Transfer from Capital		4 076 640 650 40				0%
1,291,858,550.09	Development Fund Infrastructural Development		1,876,649,650.40				201
0	Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
	Small And Medium Scale		_		_		0%
0	Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
1,329,047,797.71	Total Revenue		2,073,344,191.38	-	-	-	U/8
							-
	Loss: Canital Expanditura						
	Less: Capital Expenditure						1240/
60,439,181.82	Fixed Assets Procured		505,873,776.39	376,250,000.00	376,250,000.00		134%
70,982,045.57	Construction / Provision		4,000,903,332.62	1,965,716,885.09	1,965,716,885.09		204%
22,680,000.00	Rehabilitation / Repairs	9	771,721,021.18	330,500,000.00	330,500,000.00		234%
	Preservation of the						8%
-	Environment		9,726,784.86	128,000,000.00	128,000,000.00		#DIV /01
-	Other Capital Project		-	-	-		#DIV/0!
258,516,785.69	Liabilities / Equities		132,574,603.87	250,000,000.00	250,000,000.00		53%
412,618,013.08	Sub-total		5,420,799,518.92	3,050,466,885.09	3,050,466,885.09		178%
	Capital Expenditure from Aids & Grants		0		0	0	0%
	Repayment of						0%
-	Borrowings/Sure-P		0	-	0	0	
-	Sub-total		-	-	-	-	0%
	1					1	-
412,618,013.08	Total Capital Expenditure for the year		5,420,799,518.92	3,050,466,885.09	3,050,466,885.09		178%
							,
					(3,050,466,885.		-
916,429,784.63	Closing Balance		(3,347,455,327.54)	(3,050,466,885.09)	09)	0.00	(1.78)
				/			

SCHEDULE OF INVESTMENTS

KIBIYA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS KIBIYA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		3,627,774,549.68	4,634,275,691.94	8,078,345,090.79	183,705,150.83
2	Stabilization		687,619,187.04		686,909,574.66	709,612.38
						-
	Others:					-
3	Nura Agata	A/1		15,000,000.00	15,000,000.00	-
4	Yusuf Ibrahim	A/2		8,019,000.00	8,019,000.00	-
	TOTAL		-	23,019,000.00	23,019,000.00	-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYE	D/1	9,848,728.91	26,315,467.57	26,315,467.57	9,848,728.91
2	VAT	D/4	9,478,601.81	15,200,767.00	13,062,456.75	11,616,912.06
4	WHT (BIR)	D/5	12,339,897.32			12,339,897.32
5	WHT (FIRS)	D/6	11,235,236.18	7,920,811.00	15,072,414.22	4,083,632.96
6	8% PENSION FUND	D/8	3,437,726.78	34,807,848.08	34,807,848.08	3,437,726.78
7	WHT ON HOUSE RENT	D/9	472,207.00			472,207.00
8	Stamp duty	D/38	2,065,460.83	1,920,540.00	1,736,664.86	2,249,335.97
9	HEALTH CONTRIBUTION	D/39		12,919,400.00	12,919,400.00	-
	Sub-total		48,877,858.83	99,084,833.65	103,914,251.48	44,048,441.00

	TOTAL		55,910,637.35	124,653,538.85	129,482,956.68	51,081,219.52
93						
	Sub-total		_			<u> </u>
	TOTAL		55,910,637.35	124,653,538.85	129,482,956.68	51,081,219.52
93	Sub-total					- -
	Sub-total					_
			7,032,778.52	25,568,705.20	25,568,705.20	7,032,778.52
30	LOAN BOOK			697,805.90	697,805.90	-
29	DIRECT CREDIT			4,970,766.98	4,970,766.98	_
28	UN-CLAIM DEPOSIT	D/19	135,000.00			135,000.00
27	HEALTH CONTRIBUTION	D/39	-	2,293,330.98	2,293,330.98	<u> </u>
26	PART CONTRIBUTION	D/38	-			-
25	NASSARAWA	D/36A	-	6,805,027.00	6,805,027.00	-
24	GWALE	D/23A	-			-
23	FAGGE	D/20A	-	2,628,300.00	2,628,300.00	-
22	MOTOECYCLE LOAN	D/37A	-	1,605,000.00	1,605,000.00	<u>-</u>
21	T/ WADA	D/16A	_			-
20	OVER PAYMENT	D/24A	200,000.00	1,337,143.87	1,337,143.87	200,000.00
19	Garko L. GOVT	D/37	_			<u> </u>
18	MINJIBIR	D/36	-			-
17	KUNCHI	D/23	-			-
	COURT ORDER	D/20	-			
	TOFA	D/16	-			<u> </u>
	D/TOFA GWARZO DEDUCTION	D/11		246,000.00	246,000.00	-
	RETENTION 10%	D/7 D/10	5,970,469.50	245 000 00	245 000 00	5,970,469.50
11	MHWU	D/3	343,651.84			343,651.84
10	NULGE	D/2	383,657.18	4,985,330.47	4,985,330.47	383,657.18
	Other Deposits 1:	D /0				
	Other Deposits 1:					





KIRU LOCAL GOVERNMENT

KANO STATE - NIGERIA OFFICE OF THE EXECUTIVE CHAIRMAN

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

In case of	reply please	quot
Ref. No	***************************************	

P.M.B,	3021		
Date:-		-	

STATEMENT OF ACCOUNTING POLICY

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In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

KIRU LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE.

TREASURER

KIRU LOCAL GOVT. COUNCIL



KIRU LOCAL GOVERNME

KANO STATE - NIGERIA

OFFICE OF THE EXECUTIVE CHAIRMAN

Local Govt. Se Kiru Town, Kano State,

In case of reply please quote P.M.B. 3021 Ref. No.....

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2024

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

KIRU LOCAL GOVT, COUNCIL

KANO STATE

TREASURER

KIRU LOCAL GOVT, COUNCIL



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF KIRU LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Kiru Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Kiru Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

KIRU LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

CASH FLOWS FROM OPERATING ACTIVITIES Notes PREVIOUS PREVIO					5551110110
(Ne) (Sept.)	ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
3.878.990.201.00 Local Govt Share of Natural VAT 2,251.95.551,724.33 1,325.058.05.06				-	
2,291,397,655.00 1,003,765.00 1,003,765.00 1,003,765.00 1,003,765.00 1,003,765.00 1,003,765.00 1,000,000.00	· /			` '	· ,
965,378,654.00 Other Federally Allocated Revenue 1 1,913,705,333.98 837,87,416.93	3,878,990,201.00	Local Govt Share of Statutory Allocation	_		1,305,504,905.77
69,000,000.00 10% State Allocation - 45,454,546.66 1.243,133,546.16 1.243,133,546.16 1.243,133,546.16 1.243,133,546.16 1.243,133,546.66 1.243,133,547.22 1.482,000.00 2.668,995.04 33,611,732.17 Non Tax Revenue 3,858,080.00 2.460,500.00 1.000,000,000 1.000,000.00 1.000,000,000 1.000,000,000 1.000,000,000 1.0	2,291,987,665.00		_	2,753,551,724.43	1,432,505,853.06
1,110,00000 7,266,905.00 2,266,905.00 3,266	965,978,654.00	Other Federally Allocated Revenue	1	1,913,705,333.98	837,687,416.93
1,110,000,000 Tax Revenue 2	69,000,000.00			-	45,454,545.46
83.611,723.17	-	Other Capital Receipts		-	243,153,961.43
6,600,000.00 Investment Income	1,110,000.00	Tax Revenue	2	1,482,000.00	2,668,995.04
Interest Earmed	83,611,732.17	Non Tax Revenue	3	70,036,733.32	3,075,443.68
Refund and Re-imbursement	6,600,000.00	Investment Income		9,858,080.00	2,460,500.00
10,000,000.00	-	Interest Earned		-	-
158.601.863.46 Domestic Loans/Borrowings	-	Refund and Re-imbursement	4	-	-
2,000,000.00 Prepayments/Arrears of Revenue	10,000,000.00	Aids & Grants		-	-
2,000,000.00 Prepayments/Arrears of Revenue	158,601,863.46	Domestic Loans/Borrowings	7 [-	=
7,000,000.00 Prepayments/Arrears of Revenue				-	-
7,474,880,115.63 Total Receipts from Operating Activities (A) 5,363,735,368.17 3,872,511,621.37				-	_
PAYMENTS: 1,905,248,303.14 Salaries & Wages 5 1,915,428,463.46 1,482,986,119.12 208,053,852.00 Social Benefits 6 328,709,523.92 68,181,818.81 1,062,450,000.00 Overhead Cost 7 616,343,269.33 460,345,827.84 202,500,000.00 Overhead Cost 7 616,343,269.33 460,345,827.84 202,500,000.00 Grants & Contributions 124,044,352.54 128,978,000.00 Subsidies General				5.363.735.368.17	3.872.511.621.37
1,905,248,303.14 Salaries & Wages 5 1,915,428,463.46 1,482,986,119.12 208,053,852.00 Social Benefits 6 328,709,523.92 68,181,818.18 1,062,450,000.00 Overhead Cost 7 616,343,269.33 460,435,827.84 202,500,000.00 Grants & Contributions 124,044,352.54 128,978,000.00 124,044,352.54 128,978,000.00 124,044,352.54 128,978,000.00 124,044,352.54 128,978,000.00 124,044,352.54 128,978,000.00 124,044,352.54 128,978,000.00 128,978,0	1,111,000,000	Total Hoodipio Home operating Home (Fig.		5,555,755,555.2.	0,0: -,0,0:0:
1,905,248,303.14 Salaries & Wages 5 1,915,428,463.46 1,482,986,119.12 208,053,852.00 Social Benefits 6 328,709,523.92 68,181,818.18 1,062,450,000.00 Overhead Cost 7 616,343,269.33 460,435,827.84 202,500,000.00 Grants & Contributions 124,044,352.54 128,978,000.00 124,044,352.54 128,978,000.00 124,044,352.54 128,978,000.00 124,044,352.54 128,978,000.00 124,044,352.54 128,978,000.00 124,044,352.54 128,978,000.00 128,978,0		DAVMENTS:			
208,053,852.00 Social Benefits 6 328,709,523.92 68,181,818.18 1,062,450,000.00 Overhead Cost 7 616,343,269.33 460,435,827.84 202,500,000.00 Grants & Contributions 124,044,352.54 128,978,000.00	1 905 248 303 14	·		1 015 //28 //63 //6	1 /182 086 110 12
1,062,450,000.00 Overhead Cost 7 616,343,269.33 460,435,827.84 202,500,000.00 Grants & Contributions 124,044,352.54 128,978,000.00 Subsidies General 2 12,884,667,515 Subsidies General 2 12,884,667,515 Subsidies General 2 12,884,667,515 Subsidies General 2 12,884,667,515 Subsidies General 2 12,884,663,088.72 Subsidi					
202,500,000.00 Grants & Contributions 124,044,352.54 128,978,000.00 - Subsidies General					
- Subsidies General - Domestic Interest/Discount - Domestic Interest/Discount - Transfer to other Fund Transfer to other Fund Transfer to other Fund					
- Domestic Interest/Discount - Transfer to other Fund	202,500,000.00			124,044,352.54	128,978,000.00
- Transfer to other Fund 3,378,252,155.14 Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) 2,332,603,900.28 1,584,063,088.72 - CASH OUTFLOW FROM INVESTING ACTIVITIES 547,000,000.00 Fixed Assets Procured 522,008,722.50 13,636,363.63 1,741,500,000.00 Construction / Provision 6,744,874,260.40 116,194,472.36 5533,500,000.00 Preservation of the Environment 9 200,000,000.00 72,000,000.00 Other Capital Project 9 200,000,000.00 77,949,100.47 Total Capital Expenditure = D 7,838,294,410.92 Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability 50,460,000.37 Total Expenditure from Financing Activities = F Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability 50,460,000.37 Total Expenditure from Financing Activities = F Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability 50,460,000.37 7,888,704,816.85) 1,080,116,846.55 Increase/decrease in other Liability 50,460,000.37 7,860,220.82 Total Movement in other cash equivelent account = G (5,489,164,817.22) 1,077,256,625.73 Net Cash Flow from all Activities G = (E-F) (16,525,693.42) 139,254,615.01	- _		+ • +	46 605 050 64	
3,378,252,155.14 Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = (A-B) 2,332,603,900.28 1,584,063,088.72 CASH OUTFLOW FROM INVESTING ACTIVITIES 547,000,000.00 Fixed Assets Procured 522,008,722.50 13,636,363.63 1,741,500,000.04 Construction / Provision 6,744,874,260.40 116,194,472.36 553,500,000.00 Rehabilitation / Repairs 100,000,000.00 Preservation of the Environment 9 200,000,000.00 72,000,000.00 Other Capital Project - 91,356,272.19 707,494,100.47 Total Capital Expenditure = D 7,838,294,410.92 367,551,847.98 Net Cash Flow from Investing Activities E = (C-D) (5,505,690,510.64) 1,216,511,240.74 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 (5,489,164,817.22) 1,077,256,625.73 Total Expenditure from Financing Activities = F Total Expenditure from Financing Ac	- _	·	- 8	46,605,858.64	147,866,767.51
Net Cashflow From Operating Activities C = (A-B) 2,332,603,900.28 1,584,063,088.72				-	-
CASH OUTFLOW FROM INVESTING ACTIVITIES 522,008,722.50 13,636,363.63 1,741,500,000.04 Construction / Provision 6,744,874,260.40 116,194,472.36 553,500,000.00 Rehabilitation / Repairs 318,863,564.48 - 100,000,000.00 Preservation of the Environment 9 200,000,000.00 - 72,000,000.00 Other Capital Project -20,547,863.54 146,364,739.80 3,721,494,100.47 Total Capital Expenditure = D 7,838,294,410.92 367,551,847.98	3,378,252,155.14	Total Outflow from Operating Activities (B)		3,031,131,467.89	2,288,448,532.65
CASH OUTFLOW FROM INVESTING ACTIVITIES 522,008,722.50 13,636,363.63 1,741,500,000.04 Construction / Provision 6,744,874,260.40 116,194,472.36 553,500,000.00 Rehabilitation / Repairs 318,863,564.48 - 100,000,000.00 Preservation of the Environment 9 200,000,000.00 - 72,000,000.00 Other Capital Project -20,547,863.54 146,364,739.80 3,721,494,100.47 Total Capital Expenditure = D 7,838,294,410.92 367,551,847.98					
522,008,722.50 13,636,363.63 1,741,500,000.04 Construction / Provision 6,744,874,260.40 116,194,472.36 533,500,000.00 Rehabilitation / Repairs 318,863,564.48 - 100,000,000.00 Preservation of the Environment 9 200,000,000.00 - 72,000,000.00 Other Capital Project - 91,356,272.19 707,494,100.43 Liabilities / Equities 52,547,863.54 146,364,739.80 3,721,494,100.47 Total Capital Expenditure = D 7,838,294,410.92 367,551,847.98 Net Cash Flow from Investing Activities E = (C-D) (5,505,690,510.64) 1,216,511,240.74 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 (5,438,704,816.85) 1,080,116,846.55 Increase/decrease in other Liability 50,460,000.37 2,860,220.82 Total Movement in other cash equivelent account = G (5,489,164,817.22) 1,077,256,625.73 Total Expenditure from Financing Activities = F (5,489,164,817.22) 1,077,256,625.73 Net Cash Flow from all Activities G = (E-F) (16,525,693.42) 139,254,615.01		Net Cashflow From Operating Activities C = (A-B)		2,332,603,900.28	1,584,063,088.72
522,008,722.50 13,636,363.63 1,741,500,000.04 Construction / Provision 6,744,874,260.40 116,194,472.36 533,500,000.00 Rehabilitation / Repairs 318,863,564.48 - 100,000,000.00 Preservation of the Environment 9 200,000,000.00 - 72,000,000.00 Other Capital Project - 91,356,272.19 707,494,100.43 Liabilities / Equities 52,547,863.54 146,364,739.80 3,721,494,100.47 Total Capital Expenditure = D 7,838,294,410.92 367,551,847.98 Net Cash Flow from Investing Activities E = (C-D) (5,505,690,510.64) 1,216,511,240.74 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 (5,438,704,816.85) 1,080,116,846.55 Increase/decrease in other Liability 50,460,000.37 2,860,220.82 Total Movement in other cash equivelent account = G (5,489,164,817.22) 1,077,256,625.73 Total Expenditure from Financing Activities = F (5,489,164,817.22) 1,077,256,625.73 Net Cash Flow from all Activities G = (E-F) (16,525,693.42) 139,254,615.01					
1,741,500,000.04 Construction / Provision 553,500,000.00 Rehabilitation / Repairs 100,000,000.00 Preservation of the Environment 9 200,000,000.00 - 72,000,000.00 Other Capital Project 9 200,000,000.00 - 91,356,272.19 707,494,100.43 Liabilities / Equities 9 7,838,294,410.92 367,551,847.98 Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability 50,460,000.37 2,860,220.82 Total Movement in other cash equivelent account = G (5,489,164,817.22) 1,077,256,625.73 Total Expenditure from Financing Activities = F (5,489,164,817.22) 1,077,256,625.73 Net Cash Flow from all Activities G = (E-F) Cash & Its Equivalent as at 1/1/2024 = H 184,087,609.70 44,832,994.69					
318,863,564.48	· · · · · · · · · · · · · · · · · · ·		_		
100,000,000.00 Preservation of the Environment 9 200,000,000.00			_	· · · · ·	116,194,472.36
72,000,000.00 Other Capital Project - 91,356,272.19 707,494,100.43 Liabilities / Equities 52,547,863.54 146,364,739.80 3,721,494,100.47 Total Capital Expenditure = D 7,838,294,410.92 367,551,847.98 Net Cash Flow from Investing Activities E = (C-D) (5,505,690,510.64) 1,216,511,240.74 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F		Rehabilitation / Repairs	_		-
Total Capital Expenditure Total Capital Expenditure D Total Expenditure D D D D D D D D D	· · · · · · · · · · · · · · · · · · ·	Preservation of the Environment	9	200,000,000.00	-
3,721,494,100.47 Total Capital Expenditure = D 7,838,294,410.92 367,551,847.98 Net Cash Flow from Investing Activities E = (C-D) (5,505,690,510.64) 1,216,511,240.74 CASH OUTFLOW FROM FINANCING ACTIVITIES	72,000,000.00	Other Capital Project		-	91,356,272.19
Net Cash Flow from Investing Activities E = (C-D) (5,505,690,510.64) 1,216,511,240.74	707,494,100.43	Liabilities / Equities		52,547,863.54	146,364,739.80
CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Movement in other cash equivelent account = G (5,489,164,817.22) Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) (16,525,693.42) Tasi, 27,256,625.73 Total Expenditure from Financing Activities = F (2,489,164,817.22) (3,489,164,817.22) (4,525,693.42) Total Expenditure from Financing Activities = F (5,489,164,817.22) (5,489,164,817.22) (6,525,693.42) Total Expenditure from Financing Activities = F (7,489,164,817.22) (8,489,164,817.22) (9,489,164,817.22) 10,777,256,625.73	3,721,494,100.47	Total Capital Expenditure = D		7,838,294,410.92	367,551,847.98
CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Movement in other cash equivelent account = G (5,489,164,817.22) Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) (16,525,693.42) Tasi, 27,256,625.73 Total Expenditure from Financing Activities = F (2,489,164,817.22) (3,489,164,817.22) (4,525,693.42) Total Expenditure from Financing Activities = F (5,489,164,817.22) (5,489,164,817.22) (6,525,693.42) Total Expenditure from Financing Activities = F (7,489,164,817.22) (8,489,164,817.22) (9,489,164,817.22) 10,777,256,625.73					
Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F		Net Cash Flow from Investing Activities E = (C-D)		(5,505,690,510.64)	1,216,511,240.74
Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F					
Repayment of Borrowings - Total Expenditure from Financing Activities = F		CASH OUTFLOW FROM FINANCING ACTIVITIES			
Repayment of Borrowings - Total Expenditure from Financing Activities = F		Capital Expenditure on Aids & Grant			
- Total Expenditure from Financing Activities = F					
MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets (5,438,704,816.85) 1,080,116,846.55 Increase/decrease in other Liability 50,460,000.37 2,860,220.82 Total Movement in other cash equivelent account = G (5,489,164,817.22) 1,077,256,625.73 Total Expenditure from Financing Activities = F (5,489,164,817.22) 1,077,256,625.73 Net Cash Flow from all Activities G = (E-F) (16,525,693.42) 139,254,615.01 Cash & Its Equivalent as at 1/1/2024 = H 184,087,609.70 44,832,994.69	-	. ,		-	-
Increase/decrease in other Cash Assets (5,438,704,816.85) 1,080,116,846.55 Increase/decrease in other Liability 50,460,000.37 2,860,220.82 Total Movement in other cash equivelent account = G (5,489,164,817.22) 1,077,256,625.73 Total Expenditure from Financing Activities = F (5,489,164,817.22) 1,077,256,625.73 Net Cash Flow from all Activities G = (E-F) (16,525,693.42) 139,254,615.01 Cash & Its Equivalent as at 1/1/2024 = H 184,087,609.70 44,832,994.69		•			
Increase/decrease in other Liability 50,460,000.37 2,860,220.82 Total Movement in other cash equivelent account = G (5,489,164,817.22) 1,077,256,625.73 Total Expenditure from Financing Activities = F (5,489,164,817.22) 1,077,256,625.73 Net Cash Flow from all Activities G = (E-F) (16,525,693.42) 139,254,615.01 Cash & Its Equivalent as at 1/1/2024 = H 184,087,609.70 44,832,994.69					
Total Movement in other cash equivelent account = G (5,489,164,817.22) 1,077,256,625.73 Total Expenditure from Financing Activities = F (5,489,164,817.22) 1,077,256,625.73 Net Cash Flow from all Activities G = (E-F) (16,525,693.42) 139,254,615.01 Cash & Its Equivalent as at 1/1/2024 = H 184,087,609.70 44,832,994.69		•			
Total Expenditure from Financing Activities = F (5,489,164,817.22) 1,077,256,625.73 Net Cash Flow from all Activities G = (E-F) (16,525,693.42) 139,254,615.01 Cash & Its Equivalent as at 1/1/2024 = H 184,087,609.70 44,832,994.69		Increase/decrease in other Liability		50,460,000.37	2,860,220.82
Total Expenditure from Financing Activities = F (5,489,164,817.22) 1,077,256,625.73 Net Cash Flow from all Activities G = (E-F) (16,525,693.42) 139,254,615.01 Cash & Its Equivalent as at 1/1/2024 = H 184,087,609.70 44,832,994.69		Total Movement in other cash equivelent account - G		(5,489 164 817 22)	1.077 256 625 72
Net Cash Flow from all Activities G = (E-F) (16,525,693.42) 139,254,615.01 Cash & Its Equivalent as at 1/1/2024 = H 184,087,609.70 44,832,994.69			+		
Cash & Its Equivalent as at 1/1/2024 = H 184,087,609.70 44,832,994.69		Total Expenditure from Financing Activities - F		(3,703,107,017,22)	1,077,230,023.73
Cash & Its Equivalent as at 1/1/2024 = H 184,087,609.70 44,832,994.69		Net Cash Flow from all Activities G = /E E)		(16 525 602 42)	120 254 615 01
		Net Cash flow from all Activities G - (E-F)		(10,323,033,42)	133,434,013.01
		Cach & Its Equivalent as at 1/1/2024 - 4		194 007 600 70	44 922 004 60
Casii & its Equivalent as at 31/12/2024 = (0+11) 107,301,310.28 184,087,609.70		, , , , , ,		· · · · · ·	· · · · · · · · · · · · · · · · · · ·
		Cash & its Equivalent as at 31/12/2024 = (0+11)	1/	107,301,310.28	104,007,003.70

KIRU LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
<u>ASSETS</u>			
<u>Current Assets</u>			
Cash		18735.02	-
Taj Bank		53,383,070.00	-
Main Account		63,462,216.67	184,033,492.01
Project Account GT		100,849.73	0
Revenue Account		1,143,468.85	53,876.22
Others		49,453,576.01	241.47
Total Recurrent Assets (A)	10	167,561,916.28	184,087,609.70
Non-Current Assets			
Total Investments (B)	11	3,663,203.38	3,663,203.88
Advances	12		
Retained Balance		1,263,880,371.11	6,005,641,612.80
Stabilization		709,612.38	687,619,187.04
Impersonal (Others)		-	10,034,000.00
Personal		-	-
Total Non-Current Assets (C)		1,264,589,983.49	6,703,294,799.84
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		1,435,815,103.15	6,891,045,613.42
HADILITIES	13		
<u>LIABILITIES</u> <u>Short Term Loans</u>	15		
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>		1	
Government		111,750,198.31	63,332,987.07
Others 1		29,343,475.70	27,300,686.57
Others 2		-	
Total Deposits (E)		141,093,674.01	90,633,673.64
Balance of Assets Over Liabilities (F)		1,294,721,429.14	6,800,411,939.78
Total Liabilities (G= D+E+F)		1,435,815,103.15	6,891,045,613.42

KIRU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplementa	Original	Variance on
Actual 2023 (=N=)					ry Budget	Budget	Final Budget
	REVENUE:						
1,305,504,905.77	Local Govt Share of Statutory Allocation		615,101,496.44	3,878,990,201.00		3,878,990,201.00	3,263,888,704.56
1,432,505,853.06	Local Govt Share of VAT		2,753,551,724.43	2,291,987,665.00		2,291,987,665.00	(461,564,059.43)
837,687,416.93	Other Federally Allocated Revenue	<u>1</u>	1,913,705,333.98	965,978,654.00		965,978,654.00	(947,726,679.98)
45,454,545.46	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
2,668,995.04	Tax Revenue	2	1,482,000.00	1,110,000.00		1,110,000.00	(372,000.00)
3,075,443.68	Non Tax Revenue	3	70,036,733.32	83,611,732.17		83,611,732.17	13,574,998.85
2,460,500.00	Investment Income		9,858,080.00	6,600,000.00		6,600,000.00	(3,258,080.00)
-	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
-	Domestic Loans/Borrowings		-	158,601,863.46		158,601,863.46	158,601,863.46
-	Extraordinary Items Prepayments/Arrears of		-	2,000,000.00		2,000,000.00	2,000,000.00
-	Revenue		-	7,000,000.00		7,000,000.00	7,000,000.00
3,872,511,621.37	Total Revenue (A)		5,363,735,368.17	7,474,880,115.63	-	7,474,880,115.63	2,111,144,747.46
	LESS EXPENDITURE:						
1,482,986,119.12	Salaries & Wages	5	1,915,428,463.46	1,905,248,303.14		1,905,248,303.14	(10,180,160.32)
68,181,818.18	Social Benefits	6	328,709,523.92	208,053,852.00		208,053,852.00	(120,655,671.92)
460,435,827.84	Overhead Cost	7	616,343,269.33	1,062,450,000.00		1,062,450,000.00	446,106,730.67
128,978,000.00	Grants & Contributions		124,044,352.54	202,500,000.00		202,500,000.00	78,455,647.46
-	Subsidies General		_	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
2,288,448,532.65	Total Expenditure (B)		3,031,131,467.89	3,378,252,155.14	-	3,378,252,155.14	347,120,687.25
1,584,063,088.72	Operating Balance: (A - B)		2,332,603,900.28	4,096,627,960.49	-	4,096,627,960.49	1,764,024,060.21
1,584,063,088.72	Transfer to Capítal Development Fund		2,332,603,900.28				

KIRU LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementary Budget 2024	Performance on Budget (%)
44,832,994.69	Opening Balance 1/1/2024		184,087,609.70				-
	Add: Revenue						-
1,584,063,088.72	Transfer from Capítal Development Fund		2,332,603,900.28				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%
1,628,896,083.41	Total Revenue		2,516,691,509.98	-	-	-	0%
							-
	Less: Capital Expenditure						-
13,636,363.63	Fixed Assets Procured		522,008,722.50	547,000,000.00	547,000,000.00		95%
116,194,472.36	Construction / Provision		6,744,874,260.40	1,741,500,000.04	1,741,500,000.04		387%
-	Rehabilitation / Repairs	9	318,863,564.48	553,500,000.00	553,500,000.00		58%
-	Preservation of the Environment		200,000,000.00	100,000,000.00	100,000,000.00		200%
91,356,272.19	Other Capital Project		-	72,000,000.00	72,000,000.00		0%
146,364,739.80	Liabilities / Equities		52,547,863.54	707,494,100.43	707,494,100.43		7%
367,551,847.98	Sub-total		7,838,294,410.92	3,721,494,100.47	3,721,494,100.47	-	211%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total			-	-	-	0%
							-
367,551,847.98	Total Capital Expenditure for the year		7,838,294,410.92	3,721,494,100.47	3,721,494,100.47	-	211%
							-
1,261,344,235.43	Closing Balance		(5,321,602,900.94)	(3,721,494,100.47)	(3,721,494,100.47)	0.00	(2.11)

SCHEDULE OF INVESTMENTS

KIRU LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS KIRU LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

COLLEGELLE	OF INABEDO	CHAL ADVANCEC	(NIOTEC 43D)
SCHEDOLE	OF HVIPERS	ONAL ADVANCES	(INO LES TAB)

1	Retained Balance	6,005,641,612.80 5,714,450,912.16 10,456,212,153.85	1,263,880,371.11
2	Stabilization	687,619,187.04 686,909,574.66	709,612.38
			-
	Others:		-
3		10,034,000.00 10,034,000.00	-
4			-
	TOTAL	10,034,000.00 - 10,034,000.00	

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	5% WHT	D/4	11,968,722.72	44,492,535.97	13,017,981.11	43,443,277.58
2	VAT	D/5	21,516,053.25	23,171,208.31	9,677,691.58	
4	8% Pension	D/8	38,486,149.16	45,865,633.92	45,865,633.92	38,486,149.16
5	PAYE	D/1	(11,157,328.58)	36,608,376.19	36,608,376.19	(11,157,328.58)
6	1% Stamp Duty	D/11	2,519,390.52	4,900,730.26	1,451,590.61	5,968,530.17
	Sub-total		63,332,987.07	155,038,484.65	106,621,273.41	111,750,198.31
	Other Deposits 1:					
7	Retention	D/7	10,775,053.53			10,775,053.53
8	Balance Payment	D/11	14,594,542.27	2,062,789.13		16,657,331.40
9	NULGE	D/2	192,794.39	5,929,646.29	5,929,646.29	192,794.39
10	MHWU	D/3	(4,028,694.44)	9,287,195.25	9,287,195.25	(4,028,694.44)
11	Tender Fees	D/16	1,870,284.70			1,870,284.70
12	NULGE /M/Cycle	D/17	2,727,881.12	6,278,000.00	6,298,000.00	2,707,881.12
13	Health Contribution			16,780,200.00	16,780,200.00	-
14	Nassarawa			8,329,250.00	8,329,250.00	-
15	Tarauri		1,168,825.00			1,168,825.00
16	Warawa			123,000.00	123,000.00	-
17	Party Contribution			2,489,920.61	2,489,920.61	-
18	Gwarzo					-

_					
19	Health Cont. Party		837,000.00	837,000.00	-
20	Over Payment		372,997.53	372,997.53	
21	Fagge		3,108,270.00	3,108,270.00	-
22	Minjibir		48,000.00	48,000.00	-
23	Kunchi		218,000.00	218,000.00	_
24	Direct Clean		8,344,605.51	8,344,605.51	
25	Loan & Others		2,290,687.59	2,290,687.59	
26	17% Pension		97,552,051.26	97,552,051.26	
27	Payee Party		1,986,769.70	1,986,769.70	-
		27,300,686.5	7 166,038,382.87	163,995,593.74	29,343,475.70
	Sub-total		- -	-	
93					
	TOTAL	90,633,673.6	4 321,076,867.52	270,616,867.15	141,093,674.01





KUMBOTSO LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kano-Nigeria

Mabile

In case of reply please quote Reference

No

Date: 19-5-2025

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 Law2020; the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

(Illlh 5

CHAIRMAN

KUMBOTSO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

KUMBOTSO LOCAL GOVT. COUNCIL

KUMBOTSO LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kano-Nigeria

Mabile

In case of reply please quote Reference

19-5-2025

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

KUMBOTSO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

KUMBOTSO LOCAL GOVT. COUNCIL

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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF KUMBOTSO LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Kumbotso Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Kumbotso Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi ONA AUDITOR GENERAL

2024 1446 AH

KUMBOTSO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET YEAR 2024 (=N=)				
	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
(=N=)			YEAR 2024	YEAR 2023
, ,	RECEIPTS		(=N=)	(=N=)
5,773,220,998.00	Local Govt Share of Statutory Allocation	 	628,497,338.85	1,333,936,535.48
2,942,204,095.00	Local Govt Share of VAT	\dashv , \vdash	2,820,970,348.48	1,506,371,600.11
2,159,876,554.00	Other Federally Allocated Revenue	<u>1</u>	1,953,919,148.24	859,160,207.22
50,000,000.00	10% State Allocation	_		45,454,545.46
-	Other Capital Receipts		7,093,211,336.66	243,153,961.43
129,000,000.00	Tax Revenue	2	19,590,500.00	35,134,195.04
304,107,963.00	Non Tax Revenue	3	58,774,370.84	15,708,834.65
90,800,000.00	Investment Income	\dashv	34,699,590.00	35,526,220.00
-	Interest Earned	\dashv . \vdash	-	
	Refund and Re-imbursement	4	-	
5,000,000.00	Aids & Grants	-	-	
	Domestic Loans/Borrowings	\dashv	-	
25,000,000.00	Extraordinary Items	\dashv	-	
500,000.00	Prepayments/Arrears of Revenue		-	
11,479,709,610.00	Total Receipts from Operating Activities (A)		12,609,662,633.07	4,074,446,099.39
	DAVMENTC.			
2 000 720 004 00	PAYMENTS:		2.052.057.047.77	2 000 644 205 45
2,900,739,684.06	Salaries & Wages	5	3,953,057,817.77	2,888,641,285.15
100,000,000.00	Social Benefits	6	186,982,555.31	68,181,818.18
1,395,100,000.00	Overhead Cost	7	728,194,207.72	637,538,902.38
286,000,000.00	Grants & Contributions Subsidies General	\dashv	112,581,595.02	187,779,319.18
-		⊢ . ⊦	46 605 050 64	147.000.707.51
-	Domestic Interest/Discount Transfer to other Fund	8	46,605,858.64	147,866,767.51
4 601 020 604 06			F 027 422 024 46	2 020 000 002 40
4,681,839,684.06	Total Outflow from Operating Activities (B)		5,027,422,034.46	3,930,008,092.40
	Net Cashflow From Operating Activities C = (A-B)		7,582,240,598.61	144,438,006.99
	net casmon from operating rearries c (1/2)		7,502,2 10,550101	211)130)000133
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
	<u> </u>			
496.500.000.00	Fixed Assets Procured		218.407.407.55	222.545.716.76
496,500,000.00 3,366,466,887.53	Fixed Assets Procured Construction / Provision		218,407,407.55 1,979,083,328.29	222,545,716.76 484,757,048.05
3,366,466,887.53	Construction / Provision		218,407,407.55 1,979,083,328.29	484,757,048.05
3,366,466,887.53 765,327,939.50	Construction / Provision Rehabilitation / Repairs	9		
3,366,466,887.53 765,327,939.50 310,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9		484,757,048.05
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00	Construction / Provision Rehabilitation / Repairs	9	1,979,083,328.29 - - -	484,757,048.05 106,944,288.32
3,366,466,887.53 765,327,939.50 310,000,000.00	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9		484,757,048.05
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	1,979,083,328.29 - - - - 58,907,112.02	484,757,048.05 106,944,288.32 175,900,914.64
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	1,979,083,328.29 - - - - 58,907,112.02	484,757,048.05 106,944,288.32 175,900,914.64
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86 5,325,842,750.75	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77 (845,709,960.78)
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77 (845,709,960.78)
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86 5,325,842,750.75 - (393,537,196.94) (5,630,851,435.24)	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77 (845,709,960.78)
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	1,979,083,328.29	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77 (845,709,960.78) - 70,166,348.29 988,439,826.36 (918,273,478.07)
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86 5,325,842,750.75 - (393,537,196.94) (5,630,851,435.24)	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77 (845,709,960.78)
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86 5,325,842,750.75 - (393,537,196.94) (5,630,851,435.24) 5,237,314,238.30 5,237,314,238.30	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77 (845,709,960.78) - 70,166,348.29 988,439,826.36 (918,273,478.07) (918,273,478.07)
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	1,979,083,328.29	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77 (845,709,960.78) - 70,166,348.29 988,439,826.36 (918,273,478.07)
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86 5,325,842,750.75 - (393,537,196.94) (5,630,851,435.24) 5,237,314,238.30 5,237,314,238.30 88,528,512.45	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77 (845,709,960.78) - 70,166,348.29 988,439,826.36 (918,273,478.07) (918,273,478.07)
3,366,466,887.53 765,327,939.50 310,000,000.00 47,000,000.00 488,451,659.71	Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	1,979,083,328.29 58,907,112.02 2,256,397,847.86 5,325,842,750.75 - (393,537,196.94) (5,630,851,435.24) 5,237,314,238.30 5,237,314,238.30	484,757,048.05 106,944,288.32 175,900,914.64 990,147,967.77 (845,709,960.78) - 70,166,348.29 988,439,826.36 (918,273,478.07) (918,273,478.07)

KUMBOTSO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023		
ASSETS					
<u>Current Assets</u>					
Cash					
Main Account		96,605,150.99	140,982,707.66		
Project Account (Access Bank)		83,267,102.16			
Revenue Account		475,216.60	365,919.69		
Others		100,682.92	1,106.62		
Taj Bank		49,430,093.75			
Total Recurrent Assets (A)	10	229,878,246.42	141,349,733.97		
Non-Current Assets					
Total Investments (B)	11	3,661,833.90	3,661,833.90		
_					
<u>Advances</u>	12				
Retained Balance		183,705,150.82			
Stabilization		709,612.38	569,649,367.43		
Impersonal (Others)		-	8,302,592.71		
Personal					
Total Non-Current Assets (C)		184,414,763.20	577,951,960.14		
Balance of Liabilities Over Assets (D)		-	6,643,374,997.37		
Total Assets (D= A+B+C+D)		417,954,843.52	7,366,338,525.38		
LIABILITIES	13				
Short Term Loans					
Bank Overdraft					
Others					
Total Liabilities (D)		-	-		
<u>DEPOSITS</u>					
Government		88,847,055.93	228,530,706.42		
Others 1		99,758,663.27	44,596,482.29		
Others 2		-	7,093,211,336.67		
Total Deposits (E)		188,605,719.20	7,366,338,525.38		
Balance of Assets Over Liabilities (F)		229,349,124.32			
Total Liabilities (G= D+E+F)		417,954,843.52	7,366,338,525.38		

KUMBOTSO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

					Supplemen	1	
Previous Year	Description	Not	Actual 2024	Final Budget	tary	Original	Variance on
Actual 2023 (=N=)	·	es		-	Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,333,936,535.48	Statutory Allocation		628,497,338.85	5,773,220,998.00		5,773,220,998.00	5,144,723,659.15
1,506,371,600.11	Local Govt Share of VAT Other Federally Allocated		2,820,970,348.48	2,942,204,095.00		2,942,204,095.00	121,233,746.52
859,160,207.22	Revenue	1	1,953,919,148.24	2,159,876,554.00		2,159,876,554.00	205,957,405.76
45,454,545.46	10% State Allocation		-	50,000,000.00		50,000,000.00	50,000,000.00
243,153,961.43	Other Capital Receipts		7,093,211,336.66	-		-	(7,093,211,336.66)
35,134,195.04	Tax Revenue	2	19,590,500.00	129,000,000.00		129,000,000.00	109,409,500.00
15,708,834.65	Non Tax Revenue	3	58,774,370.84	304,107,963.00		304,107,963.00	245,333,592.16
35,526,220.00	Investment Income		34,699,590.00	90,800,000.00		90,800,000.00	56,100,410.00
-	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
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items Prepayments/Arrears of		-	25,000,000.00		25,000,000.00	25,000,000.00
-	Revenue		-	500,000.00		500,000.00	500,000.00
4,074,446,099.39	Total Revenue (A)		12,609,662,633.07	11,479,709,610.00	-	11,479,709,610.00	(1,129,953,023.07)
	LESS EXPENDITURE:						
2,888,641,285.15	Salaries & Wages	5	3,953,057,817.77	2,900,739,684.06		2,900,739,684.06	(1,052,318,133.71)
68,181,818.18	Social Benefits	6	186,982,555.31	100,000,000.00		100,000,000.00	(86,982,555.31)
637,538,902.38	Overhead Cost	7	728,194,207.72	1,395,100,000.00		1,395,100,000.00	666,905,792.28
187,779,319.18	Grants & Contributions		112,581,595.02	286,000,000.00		286,000,000.00	173,418,404.98
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
3,930,008,092.40	Total Expenditure (B)		5,027,422,034.46	4,681,839,684.06	_	4,681,839,684.06	(345,582,350.40)
144,438,006.99	Operating Balance: (A - B)		7,582,240,598.61	6,797,869,925.94	-	6,797,869,925.94	(784,370,672.67)
144,438,006.99	Transfer to Capítal Development Fund		7,582,240,598.61				

KUMBOTSO LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementa ry Budget 2024	Performance on Budget (%)
68,786,216.68	Opening Balance 1/1/2024		141,349,733.97				-
30,7 03,220.00	Add: Revenue		2 12/0 10/1 00:01				-
144,438,006.99	Transfer from Capital Development Fund		7,582,240,598.61				0%
0	Infrastructural Development Loan		0	_	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
213,224,223.67	Total Revenue		7,723,590,332.58	_	-	_	0%
							-
	Less: Capital Expenditure						-
222,545,716.76	Fixed Assets Procured		218,407,407.55	496,500,000.00	496,500,000.00		44%
484,757,048.05	Construction / Provision		1,979,083,328.29	3,366,466,887.53	3,366,466,887.53		59%
106,944,288.32	Rehabilitation / Repairs	9	-	765,327,939.50	765,327,939.50		0%
-	Preservation of the Environment		-	310,000,000.00	310,000,000.00		0%
-	Other Capital Project		-	47,000,000.00	47,000,000.00		0%
175,900,914.64	Liabilities / Equities		58,907,112.02	488,451,659.71	488,451,659.71		12%
990,147,967.77	Sub-total		2,256,397,847.86	5,473,746,486.74	5,473,746,486.74	_	41%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
_	Sub-total		-	_	-	-	0%
						ı	-
990,147,967.77	Total Capital Expenditure for the year		2,256,397,847.86	5,473,746,486.74	5,473,746,486.74	-	41%
							-
(776 022 744 40)	Clasing Palance		F 467 402 404 70	(F A72 74C 40C 74)	(E 472 746 406 74)	0.00	(0.46)
(776,923,744.10)	Closing Balance		5,467,192,484.72	(5,473,746,486.74)	(5,473,746,486.74)	0.00	(0.41)

SCHEDULE OF INVESTMENTS

KUMBOTSO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS KUMBOTSO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		(7,093,211,336.66)	14,943,379,838.80	7,666,463,351.32	183,705,150.82
2	Stabilization		569,649,367.43		568,939,755.05	709,612.38
						-
	Others:					-
3	ALI ABUBAKAR TOFA	A/64	1,408,192.7	L	1,408,192.71	-
4	ABDULLAHI ADAMU	A/63	1,000,000.00		1,000,000.00	-
5	ABDULLAHI ISA	A/64	285,000.0)	285,000.00	-
6	SULAIMAN YOLA	A/65	500,000.0)	500,000.00	-
7	IDRIS ADAMU BALAN	A/66	4,859,400.0)	4,859,400.00	-
8	IBRAHIM KASSIM	A/67	250,000.0)	250,000.00	-
	TOTAL		8,302,592.71	-	8,302,592.71	-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
	5%WHT	D/1	30,838,670.90	335,366.68	11,990,514.20	19,183,523.38
2	STAMP DUTY	D/8	9,752,779.99	67,073.33	5,263,712.32	4,556,141.00
4	VAT	D/14	73,084,107.80	503,050.01	60,851,673.25	12,735,484.56
5	PAYE	D/4	21,729,484.81	63,747,341.92	63,747,341.92	21,729,484.81
6	PENSION	D/15	21,578,914.42	89,507,298.21	89,507,298.21	21,578,914.42
7	5% WHT	D/2	71,546,748.50		62,483,240.74	9,063,507.76
	Sub-total		228,530,706.42	154,160,130.15	293,843,780.64	88,847,055.93
	Other Deposits 1:					
8	NULGE	D/5	3,671,517.17	11,161,644.05	11,161,644.05	3,671,517.17
9	MHWUN	D/6	7,308,983.97	18,701,416.35	18,701,416.35	7,308,983.97
10	RETENTION	D/3	20,237,680.55			20,237,680.55
11	BALANCE PAYMENT	D/16	6,435,266.24		2,786,970.53	3,648,295.71
12	FAGGE	D/22		6,745,450.00	6,745,450.00	-
13	DAWAKIN TOFA	D/23		41,800.00	41,800.00	-

	1					
14	NASSARAWA	D/24		2,900,750.00	2,900,750.00	-
15	TENANCY DEDUCTION	D/30	151,250.00			151,250.00
	MISCELLANEOUS	D/7	3,333.34			3,333.34
	PARTY CONTRIBUTION	D/30	5,253.5	2,338,387.03		2,338,387.03
	HEALTH CONTRIBUTION	D/8A		33,770,400.00		33,770,400.00
	MOTORCYCLW	D/				
		D/		8,180,832.00		8,180,832.00
	HEALTH CONTRIBUTION	D/		789,000.00		789,000.00
	RETENTION	D/	19,658,983.50			19,658,983.50
22	OVER PAYMENT			346,144.74	346,144.74	
23	MINJIBIR DED	D/		16,000.00	16,000.00	-
24	GEZAWA DED	D/		335,650.00	335,650.00	_
25	CREDIT DIRECT	D/		17,243,256.27	17,243,256.27	-
26	LOAN BOOK DED	D/		4,019,956.15	4,019,956.15	-
27	KUNCHI DED	D/		256,000.00	256,000.00	_
28	PAYEE	D/		1,899,443.38	1,899,443.38	_
29	17% PENSION	D/		190,094,126.81	190,094,126.81	_
			57,467,014.77	298,840,256.78	256,548,608.28	99,758,663.27
				_		-
	Sub-total		_	_	-	-
93						
	TOTAL		285,997,721.19	453,000,386.93	550,392,388.92	188,605,719.20





KURA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE CHAIRMAN)

Incase of reply please quote reference

P.M.B. 3021 Kano - Nigeria

DATE:

STATEMENT OF ACCOUNTING POLICY

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

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

KURA LOCAL GOVT. COUNCIL

KANO STATE

TREASURER

KURA LOCAL GOVT. COUNCIL

KANO STATE



KURA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE CHAIRMAN)

Incase	of	reply	please	quote	reference
No					

P.M.B. 3021 Kano - Nigeria

DATE:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2024

VITY AND FAI

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

KURA LOCAL GOVT, COUNCIL

KANO STATE

TREASURER

KURA LOCAL GOVT. COUNCIL

KANO STATE



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lgauditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA. 2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF KURA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Kura Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Kura Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi ONA AUDITOR GENERAL

2024 1446 AH

KURA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ARNUAL BURGET CASH FLOWS FROM OPERATING ACTIVITIES Notes ACTUAL PREVIOUS (-N-1)					
(-N)	ANNUAL BUDGET	CASH ELOWS EDOM ODERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
4,380,416,441.37 Local Gort Share of Statutory Allocation	YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
1,437,920,000,000 Local Gout Shrur of VAT 2,191,564,675,71 1,147,926,477,43 100,000,000 10% State Allocation 1,515,566,604.42 647,724,743.42 100,000,000 10% State Allocation 2 1,515,566,604.42 647,724,743.42 1,515,566,604.42 1	(=N=)	RECEIPTS		(=N=)	(=N=)
1,515,566,604.42 647,724,743.43 647,724,743.43 647,724,743.43 647,724,743.43 647,724,743.43 647,724,743.43 647,724,743.43 647,724,743.43 647,724,743.43 647,724,743.43 647,724,743.43 647,724,743.43 647,724,743.43 647,724,724,743 647,724,724	4,380,416,441.37	Local Govt Share of Statutory Allocation		471,984,214.78	1,001,749,648.51
100,000,000 00 10% State Allocation	1,437,920,000.00	Local Govt Share of VAT		2,191,564,675.71	1,147,962,437.45
Chefr Capital Receipts	800,000,000.00	Other Federally Allocated Revenue	<u>1</u>	1,515,566,604.42	647,724,743.42
9.400,000.00 Tax Revenue 2	100,000,000.00	10% State Allocation		-	45,454,545.46
145,651,537,6	-	Other Capital Receipts		-	243,153,961.43
35,600,000.00 Investment Income	9,400,000.00	Tax Revenue	2	1,100,000.00	3,101,195.04
- Interest Earned - Refund and Re-imbursement - Refund and Refund	145,651,537.26	Non Tax Revenue	3	57,612,779.62	8,775,288.98
Refund and Re-imbursement	35,600,000.00	Investment Income		2,222,200.00	541,000.00
10,000,000.00 Aids & Grants	-	Interest Earned		-	
15,000,000.00 Extraordinary Items	-	Refund and Re-imbursement	4	-	
15,000,000.00 Extraordinary Items	10,000,000.00			-	
Prepayments/Arrears of Revenue	-			-	
1,633,987,978.63 Total Receipts from Operating Activities (A)	15,000,000.00			-	
1,663,655,440.16 Salaries & Wages 5 1,624,583,341.87 1,371,880,364.02	-			-	
1,663,655,440,16 Salaries & Wages S 1,624,583,341.87 1,371,880,364.02	6,933,987,978.63	Total Receipts from Operating Activities (A)		4,240,050,474.53	3,098,462,820.29
1,663,655,440,16 Salaries & Wages S 1,624,583,341.87 1,371,880,364.02					
204,850,240.00 Social Benefits 6		PAYMENTS:			
1,294,529,879.79 Overhead Cost 129,068,832.68 Grants & Contributions 2,008,832.68 Grants & Contributions 3,292,104,392.63 Total Cutflow from Operating Activities (B) At 2,593,808,856.79 2,237,085,277.82 Net Cashflow From Operating Activities C = (A-B)	, , ,	Salaries & Wages	5	1,624,583,341.87	1,371,880,364.02
129,068,832.68 Grants & Contributions 100,289,049.70 92,348,958.37	, ,				68,181,818.18
Subsidies General			7		
- Domestic Interest/Discount - Transfer to other Fund - Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities C = {A-B} Net Cashflow From Operating Activities C = {A-B} Net Cashflow From Operating Activities C = {A-B} 1,646,241,617.74 861,377,542.47	129,068,832.68			100,289,049.70	92,348,958.37
- Transfer to other Fund 3,292,104,392.63 Total Outflow from Operating Activities (B) 2,593,808,856.79 2,237,085,277.82 Net Cashflow From Operating Activities C = (A-B)	-			-	-
3,292,104,392.63 Total Outflow from Operating Activities (B) 2,593,808,856.79 2,237,085,277.82	-		8	46,605,858.64	147,866,767.51
Net Cashflow From Operating Activities C = (A-B) 1,646,241,617.74 861,377,542.47	-			-	
CASH OUTFLOW FROM INVESTING ACTIVITIES 201,632,283.81 101,016,443.33 1,924,961,488.10 Construction / Provision 1,255,919,173.25 62,966,691.83 540,000,000.00 Rehabilitation / Repairs 291,990,777.78 10,475,951.77 310,000,000.00 Preservation of the Environment 9 19,043,980.74 -	3,292,104,392.63	Total Outflow from Operating Activities (B)		2,593,808,856.79	2,237,085,277.82
CASH OUTFLOW FROM INVESTING ACTIVITIES 201,632,283.81 101,016,443.33 1,924,961,488.10 Construction / Provision 1,255,919,173.25 62,966,691.83 540,000,000.00 Rehabilitation / Repairs 291,990,777.78 10,475,951.77 310,000,000.00 Preservation of the Environment 9 19,043,980.74 -					
475,300,000.00 Fixed Assets Procured 201,632,283.81 101,016,443.33 1,924,961,488.10 Construction / Provision 1,255,919,173.25 62,966,691.83 540,000,000.00 Rehabilitation / Repairs 291,990,777.78 10,475,951.77 310,000,000.00 Preservation of the Environment 9 19,043,980.74 -		Net Cashflow From Operating Activities C = (A-B)		1,646,241,617.74	861,377,542.47
475,300,000.00 Fixed Assets Procured 201,632,283.81 101,016,443.33 1,924,961,488.10 Construction / Provision 1,255,919,173.25 62,966,691.83 540,000,000.00 Rehabilitation / Repairs 291,990,777.78 10,475,951.77 310,000,000.00 Preservation of the Environment 9 19,043,980.74 -					
1,924,961,488.10 Construction / Provision 540,000,000.00 Rehabilitation / Repairs 310,000,000.00 Preservation of the Environment - Other Capital Project 200,000,000.00 Liabilities / Equities 69,930,454.54 46,907,521.74 3,450,261,488.10 Total Capital Expenditure = D 1,838,516,670.12 221,366,608.67 Net Cash Flow from Investing Activities E = (C-D) (192,275,052.38) 640,010,933.80 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability 15,447,918.27 (250,057,207.85) Total Movement in other cash equivelent account = G 104,369,127.49) 493,459,675.58 Net Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04					
S40,000,000.00 Rehabilitation / Repairs 291,990,777.78 10,475,951.77 310,000,000.00 Preservation of the Environment 9 19,043,980.74 -			_ _		, ,
310,000,000.00 Preservation of the Environment 9 19,043,980.74			 -	· · · ·	·
- Other Capital Project - 200,000,000.00 Liabilities / Equities 69,930,454.54 46,907,521.74 3,450,261,488.10 Total Capital Expenditure = D 1,838,516,670.12 221,366,608.67 Net Cash Flow from Investing Activities E = (C-D) (192,275,052.38) 640,010,933.80 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 (88,921,209.22) 243,402,467.73 Increase/decrease in other Liability 15,447,918.27 (250,057,207.85) Total Movement in other cash equivelent account = G (104,369,127.49) 493,459,675.58 Total Expenditure from Financing Activities = F (104,369,127.49) 493,459,675.58 Net Cash Flow from all Activities G = (E-F) (87,905,924.89) 146,551,258.22			\dashv \downarrow \vdash		10,475,951.77
200,000,000.00 Liabilities / Equities 69,930,454.54 46,907,521.74 3,450,261,488.10 Total Capital Expenditure = D 1,838,516,670.12 221,366,608.67 Net Cash Flow from Investing Activities E = (C-D) (192,275,052.38) 640,010,933.80 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	310,000,000.00		9	19,043,980.74	-
3,450,261,488.10 Total Capital Expenditure = D	-	, ,	<u> </u>		46 007 524 74
Net Cash Flow from Investing Activities E = (C-D) (192,275,052.38) 640,010,933.80 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 (88,921,209.22) 243,402,467.73 Increase/decrease in other Liability 15,447,918.27 (250,057,207.85) Total Movement in other cash equivelent account = G (104,369,127.49) 493,459,675.58 Total Expenditure from Financing Activities = F (104,369,127.49) 493,459,675.58 Net Cash Flow from all Activities G = (E-F) (87,905,924.89) 146,551,258.22					
CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets [88,921,209.22] Increase/decrease in other Liability Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) [87,905,924.89] Total Expenditure from Financing Activities G = (E-F) [87,905,924.89] Total Expenditure from Financing Activities G = (E-F) [87,905,924.89] Total Expenditure from Financing Activities G = (E-F)	3,450,261,488.10	Total Capital Expenditure = D		1,838,516,670.12	221,366,608.67
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 [88,921,209.22] Increase/decrease in other Liability Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) [87,905,924.89] Total Expenditure from Financing Activities G = (E-F) [87,905,924.89] Total Expenditure from Financing Activities G = (E-F) [87,905,924.89] Total Expenditure from Financing Activities G = (E-F)		Not Cook Flow from Investing Activities F - (C.D.)		(102 275 052 20)	640.010.022.90
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04		Net Cash Flow from investing Activities E = (C-D)		(132,273,032.36)	040,010,333.60
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04		CASH OLITELOW EDOM EINANCING ACTIVITIES			
Repayment of Borrowings Total Expenditure from Financing Activities = F - -					
- Total Expenditure from Financing Activities = F		, ,	+		
MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets (88,921,209.22) 243,402,467.73 Increase/decrease in other Liability 15,447,918.27 (250,057,207.85) Total Movement in other cash equivelent account = G (104,369,127.49) 493,459,675.58 Total Expenditure from Financing Activities = F (104,369,127.49) 493,459,675.58 Net Cash Flow from all Activities G = (E-F) (87,905,924.89) 146,551,258.22 Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04	_		+ +		
Increase/decrease in other Cash Assets (88,921,209.22) 243,402,467.73 Increase/decrease in other Liability 15,447,918.27 (250,057,207.85) Total Movement in other cash equivelent account = G (104,369,127.49) 493,459,675.58 Total Expenditure from Financing Activities = F (104,369,127.49) 493,459,675.58 Net Cash Flow from all Activities G = (E-F) (87,905,924.89) 146,551,258.22 Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04	•	-		-	-
Increase/decrease in other Liability 15,447,918.27 (250,057,207.85) Total Movement in other cash equivelent account = G (104,369,127.49) 493,459,675.58 Total Expenditure from Financing Activities = F (104,369,127.49) 493,459,675.58 Net Cash Flow from all Activities G = (E-F) (87,905,924.89) 146,551,258.22 Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04			-	(00.034.300.33)	242 402 407 72
Total Movement in other cash equivelent account = G (104,369,127.49) 493,459,675.58 Total Expenditure from Financing Activities = F (104,369,127.49) 493,459,675.58 Net Cash Flow from all Activities G = (E-F) (87,905,924.89) 146,551,258.22 Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04			+		
Total Expenditure from Financing Activities = F (104,369,127.49) 493,459,675.58 Net Cash Flow from all Activities G = (E-F) (87,905,924.89) 146,551,258.22 Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04		·	+		•
Net Cash Flow from all Activities G = (E-F) (87,905,924.89) 146,551,258.22 Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04				· · · · · ·	
Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04		Total Expenditure from Financing Activities = F		(104,369,127.49)	493,459,675.58
Cash & Its Equivalent as at 1/1/2024 = H 190,819,740.26 44,268,482.04					
		Net Cash Flow from all Activities G = (E-F)		(87,905,924.89)	146,551,258.22
		0 1 0 11 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		400 040 =	44.000.000.00
Casn & its Equivalent as at 31/12/2024 = (G+H) 102,913,815.37 190,819,740.26			+		
		Casn & its Equivalent as at 31/12/2024 = (G+H)		102,913,815.37	190,819,740.26

KURA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
<u>Current Assets</u>			
Cash		-	
Main Account		5,399,052.54	190,668,457.01
Access Account		45,122,372.80	
Taj Bank		51,383,770.00	
Revenue Account		899,311.48	140,364.74
Others/GTB		109,308.55	10,918.51
Total Recurrent Assets (A)	10	102,913,815.37	190,819,740.26
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
- Advances	12		
Retained Balance		183,705,150.89	74,123,936.79
Stabilization		709,612.38	576,484,762.98
Impersonal (Others)		-	22,727,272.72
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	673,335,972.49
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		290,989,994.58	867,817,128.69
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	<u>-</u>
DEPOSITS			
Government		30,346,926.51	20,623,789.17
Others 1		29,277,134.50	23,552,353.57
Others 2			, ,
Total Deposits (E)		59,624,061.01	44,176,142.74
Balance of Assets Over Liabilities (F)		231,365,933.57	77,170,172.74
Total Liabilities (G= D+E+F)		290,989,994.58	44,176,142.74
			,2. 0,2 .2.7 4

KURA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen	Original	Variance on
Actual 2023 (=N=)					tary Budget	Budget	Final Budget
, ,							5
	REVENUE:						
1,001,749,648.51	Local Govt Share of Statutory Allocation		471,984,214.78	4,380,416,441.37		4,380,416,441.37	3,908,432,226.59
1,147,962,437.45	Local Govt Share of VAT Other Federally Allocated		2,191,564,675.71	1,437,920,000.00		1,437,920,000.00	(753,644,675.71)
647,724,743.42	Revenue	<u>1</u>	1,515,566,604.42	800,000,000.00		800,000,000.00	(715,566,604.42)
45,454,545.46	10% State Allocation		-	100,000,000.00		100,000,000.00	100,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
3,101,195.04	Tax Revenue	2	1,100,000.00	9,400,000.00		9,400,000.00	8,300,000.00
8,775,288.98	Non Tax Revenue	3	57,612,779.62	145,651,537.26		145,651,537.26	88,038,757.64
541,000.00	Investment Income		2,222,200.00	35,600,000.00		35,600,000.00	33,377,800.00
-	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
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	15,000,000.00		15,000,000.00	15,000,000.00
-	Prepayments/Arrears of Revenue		-	<u>-</u>		-	0.00
3,098,462,820.29	Total Revenue (A)		4,240,050,474.53	6,933,987,978.63	-	6,933,987,978.63	2,693,937,504.10
	LESS EXPENDITURE:						
1,371,880,364.02	Salaries & Wages	5	1,624,583,341.87	1,663,655,440.16		1,663,655,440.16	39,072,098.29
68,181,818.18	Social Benefits	6	149,280,454.54	204,850,240.00		204,850,240.00	55,569,785.46
556,807,369.74	Overhead Cost	7	673,050,152.04	1,294,529,879.79		1,294,529,879.79	621,479,727.75
92,348,958.37	Grants & Contributions		100,289,049.70	129,068,832.68		129,068,832.68	28,779,782.98
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64		0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
2,237,085,277.82	Total Expenditure (B)		2,593,808,856.79	3,292,104,392.63	-	3,292,104,392.63	698,295,535.84
861,377,542.47	Operating Balance: (A - B)		1,646,241,617.74	3,641,883,586.00	-	3,641,883,586.00	1,995,641,968.26
	Transfer to Capítal						<u>I</u>
861,377,542.47	Development Fund		1,646,241,617.74				

KURA LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget		Performance on Budget (%)
44,268,482.04	Opening Balance 1/1/2024		190,819,740.26				-
	Add: Revenue						-
861,377,542.47	Transfer from Capítal Development Fund		1,646,241,617.74				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%
905,646,024.51	Total Revenue		1,837,061,358.00	-	-	-	0%
							-
	Less: Capital Expenditure						-
101,016,443.33	Fixed Assets Procured		201,632,283.81	475,300,000.00	475,300,000.00		42%
62,966,691.83	Construction / Provision		1,255,919,173.25	1,924,961,488.10	1,924,961,488.10		65%
10,475,951.77	Rehabilitation / Repairs	9	291,990,777.78	540,000,000.00	540,000,000.00		54%
-	Preservation of the Environment		19,043,980.74	310,000,000.00	310,000,000.00		6%
-	Other Capital Project		-	-	-		#DIV/0!
46,907,521.74	Liabilities / Equities		69,930,454.54	200,000,000.00	200,000,000.00		35%
221,366,608.67	Sub-total		1,838,516,670.12	3,450,261,488.10	3,450,261,488.10	-	53%
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	_	0%
							-
221,366,608.67	Total Capital Expenditure for the year		1,838,516,670.12	3,450,261,488.10	3,450,261,488.10	-	53%
				,			-
684,279,415.84	Closing Balance		(1 //EE 212 12)	(2.450.261.499.10)	(2 /50 261 /00 10)	0.00	(0.53)
004,273,413.84	Closing Dalance		(1,455,312.12)	(3,450,261,488.10)	(3,450,261,488.10)	0.00	(0.53)

SCHEDULE OF INVESTMENTS

KURA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS KURA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	74,123,936.79	4,183,045,367.66	4,073,464,153.56	183,705,150.89
2	Stabilization	576,484,762.98		575,775,150.60	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYEE			36,417,112.86	36,417,112.86	-
2	VAT	D/6	14,044,332.52	8,578,180.39	-	22,622,512.91
4	HOUSING LOAN	D/7	12,443.53			12,443.53
5	8% PENSION CONTRI	D/8	1,091,242.50	45,805,105.02	45,805,105.02	1,091,242.50
6	ANPP CONTRI	D/9	90,416.90			90,416.90
7	1% STAMP DUTY	D/10	5,385,353.67	1,144,957.00		6,530,310.67
	Sub-total		20,623,789.12	91,945,355.27	82,222,217.88	30,346,926.51
	Other Deposits 1:					
13	FERTILIZER		8,618,851.26			8,618,851.26
14	UN-CLAIM DEPOSIT		3,500.00			3,500.00
15	BALANCE PAYMENT		(5,463,086.32)			(5,463,086.32)
16	5% TAX		15,841,959.16	5,724,786.93	-	21,566,746.09
17	LOAN REPAYMENT		21,685.32			21,685.32
18	STATE DEPOSIT		1,356,509.32			1,356,509.32
19	MHWU LOAN		2,175,048.83			2,175,048.83
20	MOTOR LOAN NULGE		857,800.00	5,365,500.00	5,365,500.00	857,800.00
21	MHWU OLD LOAN		143,080.00			143,080.00
22	MHWU		(3,000.00)	9,242,801.81	9,242,801.81	(3,000.00)
23	NULGE			5,923,228.17	5,923,228.17	-
24	HEALTH CONT			17,077,000.00	17,077,000.00	-
25	OVER PAYMENT			326,593.80	326,593.80	-
26	PARTY CONT			2,408,682.64	2,408,682.64	-
27	NASSARAWA			4,311,943.50	4,311,943.50	-
			/	/		

27	NASSARAWA	4,311,943.5	4,311,943.50	-
28	D/TOFA	434,000.0	434,000.00	-
	FAGGE	1,414,150.00	1,414,150.00	-
	KUNCHI	999,500.0	999,500.00	-
	CREDIT DIRECT	7,912,073.6	7,912,073.68	-
	LOAN BOOK	1,498,727.6	1,498,727.67	-
	PAYEE CONT PARTY	1,721,567.2	5 1,721,567.25	-
	HEALTH CONT PARTY	805,000.0	805,000.00	-
		23,552,347.57 65,165,555.4	5 59,440,768.52	29,277,134.50
	Sub-total	-		-
93				
	TOTAL	44,176,136.69 157,110,910.7	141,662,986.40	59,624,061.01





MADOBI LOCAL GOVERNMENT

KANO STATE

(Office of the Honorable Chairman)

TEL: Mobile:

In case of reply please quote reference No.: MDBLG/TR/AA/221/VOL.1I/24

P.M.B. 3021 Kano

Date:----

STATEMENT OF ACCOUNTING POLICY

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

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

Best Regard,

SIGNATURE

CHAIRMAN
MADOBI LOCAL GOVERNMENT COUNCIL
COUNCIL
KANO STATE.

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SIGNATURE

TREASURER MADOBI LOCAL GOVERNMENT

KANO STATE.



MADOBI LOCAL GOVERNMENT

KANO STATE

(Office of the Honorable Chairman)

TEL: Mobile: In case of reply please quote reference No.:MDBLG/TR/AA/221/VOL.1I/24

P.M.B. 3021 Kano

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, 2024.

Best Regard,

SIGNATURE

CHAIRMAN MADOBI LOCAL GOVERNMENT COUNCIL, KANO STATE. SIGNATURE

TREASURER
MADOBI LOCAL GOVERNMENT COUNCIL
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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF MADOBI LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Madobi Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Madobi Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

MADOBI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET VEAR 2024 VEAR 2025 VEAR 2026 VEAR 2027 VEAR 2027 VEAR 2028					
VEAR 2024 VEAR	ANNUAL BUDGET	CASH ELOWS EDOM ODERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
3,300,574,704,000 Local Govt Share of Naturory Allocation	YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
1,336,420,794.00 Local Goof Share of VAT 1,129,072,376.29 1,129,378.29 1,129,072,376.29 1,155,523,267.49 1,515,52	(=N=)	RECEIPTS		(=N=)	(=N=)
1,473,245,946,00 Other Federally Allocated Revenue	3,350,574,704.00	Local Govt Share of Statutory Allocation		472,411,465.52	1,002,656,454.81
69,000,000.00 10% State Allocation	1,336,420,794.00	Local Govt Share of VAT		2,154,982,539.16	1,129,073,376.29
Other Capital Receipts	1,475,345,946.00	Other Federally Allocated Revenue	<u>1</u>	1,515,523,262.45	646,748,864.21
2,30,000,000 Tax Revenue 2	69,000,000.00	10% State Allocation		-	45,454,545.46
71,100,833,00	-	Other Capital Receipts		1,187,079,374.06	243,153,961.43
2,650,000.00 Investment Income	2,300,000.00	Tax Revenue	2	-	2,097,051.04
Interest Earned	71,100,853.00	Non Tax Revenue	3	62,948,521.19	4,124,209.89
Aids & Grants Aids & Grant	2,650,000.00	Investment Income		1,189,915.00	941,000.00
- Aids & Grants - Domestic Loans/Borrowings - 500,000.00 - Extraordinary Items - 946.25 - 300,000.00 - Prepayments/Arrears of Revenue - 6,308,192,297.00 - Total Receipts from Operating Activities (A) - PAYMENTS: - 1,907,941,111.04 - Salaries & Wages - 1,659,838,022.32 - 1,360,535,971.46 - 252,928,268.10 - Social Benefits - 6 164,870,412.54 - 37,211,005.90 - 152,520,000.00 - Grants & Contributions - 7 500,769,155.99 - 152,520,000.00 - Grants & Contributions - 7 500,769,155.99 - 152,520,000.00 - Grants & Contributions - 7 500,769,155.99 - 152,520,000.00 - Fransfer to other Fund Domestic Interest/Discount Domestic Interest/Discount Domestic Interest/Discount Transfer to other Fund Transfer to other Fund Transfer to other Fund Transfer to other Fund Total Outflow from Operating Activities (B) - 2,452,794,525.68 - 2,219,177,312.31 Net Cashflow From Operating Activities C = (A-B) - 2,941,340,551.70 - 855,073,097.07 - CASH OUTFLOW FROM INVESTING ACTIVITIES - 473,152,081.00 - Fixed Assets Procured - 268,526,034.89 - 40,252,921.97 - 1,447,861,893.00 - Construction / Provision - 1,400,702,455.50 - 129,160,151.88 - 5,500,000.00 - Preservation of the Environment - 9 6,080,000.00 - 6,389,288.47 - 150,538,687.20 - 101,000,000.00 - 706,242.18 - 150,000.00 - 706,242.18 - 150,538,687.20 - 101,000,000.00 - 706,242.18 - 150,538,687.20 - 101,000,000.00 - 706,242.18 - 150,538,687.20 - 101,000,000.00 - 706,242.18 - 101,000,000.00 - 706,242.18 - 101,000,000.00 - 706,242.18 - 101,000,000.00 - 706,000,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600,000 - 706,242.18 - 703,152,600 - 706,242.18 - 703,152,600 - 706,242.18 - 703,152,600 - 706,242.18 - 703,152,600 - 706,242.18 - 706,242.18 - 703,152,600 - 706,242.18 - 7	-	Interest Earned		-	-
Domestic Loans/Borrowings - 946.25	-	Refund and Re-imbursement	4	-	-
S00,000.00 Extraordinary Items	-	Aids & Grants		-	-
300,000.00 Prepayments/Arrears of Revenue	-	Domestic Loans/Borrowings		-	-
S,394,135,077.38 3,074,250,409.38	500,000.00	Extraordinary Items		-	946.25
PAYMENTS: 1,907,941,111.04 Salaries & Wages 5 1,659,838,022.32 1,360,535,971.46 252,982,654.00 Social Benefits 6 164,870,412.54 37,211,408.59 1,133,517,000.00 Overhead Cost 7 505,269,158.95 566,578,149.05 152,520,000.00 Grants & Contributions 76,211,073.23 106,985,015.70 Subsidies General	300,000.00	Prepayments/Arrears of Revenue		-	-
1,907,941,111.04 Salaries & Wages 5 1,659,838,022.32 1,360,535,971,46 252,982,654.00 Social Benefits 6 164,870,412.54 37,211,408.59 1,335,317,000.00 Overhead Cost 7 505,269,158.95 566,578,149.05 152,520,000.00 Grants & Contributions 76,211,073.23 106,985,015.70	6,308,192,297.00	Total Receipts from Operating Activities (A)		5,394,135,077.38	3,074,250,409.38
1,907,941,111.04 Salaries & Wages 5 1,659,838,022.32 1,360,535,971,46 252,982,654.00 Social Benefits 6 164,870,412.54 37,211,408.59 1,335,317,000.00 Overhead Cost 7 505,269,158.95 566,578,149.05 152,520,000.00 Grants & Contributions 76,211,073.23 106,985,015.70				•	
1,907,941,111.04 Salaries & Wages 5 1,659,838,022.32 1,360,535,971,46 252,982,654.00 Social Benefits 6 164,870,412.54 37,211,408.59 1,335,317,000.00 Overhead Cost 7 505,269,158.95 566,578,149.05 152,520,000.00 Grants & Contributions 76,211,073.23 106,985,015.70		PAYMENTS:			
1,133,517,000.00 Overhead Cost 7 505,269,158.95 566,578,149.05 152,520,000.00 Grants & Contributions 7 76,211,073.23 106,985,015.70 106,985,015.70 76,211,073.23 106,985,015.70 76,211,073.23 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,985,015.70 106,975,015.80 106,975	1,907,941,111.04	Salaries & Wages	5	1,659,838,022.32	1,360,535,971.46
152,520,000.00 Grants & Contributions 76,211,073.23 106,985,015.70	252,982,654.00	Social Benefits	6	164,870,412.54	37,211,408.59
152,520,000.00 Grants & Contributions 76,211,073.23 106,985,015.70	1,133,517,000.00	Overhead Cost	7	505,269,158.95	566,578,149.05
- Domestic Interest/Discount - Transfer to other Fund - Transfer to other Fund - 3,446,960,765.04 Total Outflow from Operating Activities (B) - 2,452,794,525.68 2,219,177,312.31 - Net Cashflow From Operating Activities C = (A-B) - 2,941,340,551.70 855,073,097.07 - CASH OUTFLOW FROM INVESTING ACTIVITIES - 473,162,081.00 Fixed Assets Procured - 268,526,034.89 40,252,921.97 - 1,447,861,893.00 Construction / Provision - 1,406,762,455.50 129,160,515.88 - 703,153,045.00 Rehabilitation / Repairs - 140,000,000.00 Preservation of the Environment - 9 6,080,000.00 6,389,288.47 - 5,500,000.00 - Other Capital Project - 344,986,668.00 Liabilities / Equities - 158,538,687.29 207,776,080.39 - 3,114,663,687.00 Total Capital Expenditure = D - 2,160,732,824.84 493,285,227.89 - Net Cash Flow from Investing Activities E = (C-D) - 780,607,726.86 361,787,869.18 - CASH OUTFLOW FROM FINANCING ACTIVITIES - Capital Expenditure on Aids & Grant - Repayment of Borrowings - Total Expenditure from Financing Activities = F - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: - Increase/decrease in other Liability - (1,177,449,885.88) (73,971,528.60) - Total Movement in other cash sequivelent account = G - 783,971,472.17 217,879,698.89 - Total Expenditure from Financing Activities = F - 70tal Expenditure from Fi		Grants & Contributions			
Transfer to other Fund 3,446,960,765.04 Total Outflow from Operating Activities (B) 2,452,794,525.68 2,219,177,312.31	-	Subsidies General		-	=
Transfer to other Fund 3,446,960,765.04 Total Outflow from Operating Activities (B) 2,452,794,525.68 2,219,177,312.31	-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
Net Cashflow From Operating Activities C = (A-B) 2,941,340,551.70 855,073,097.07	-	Transfer to other Fund		-	=
Net Cashflow From Operating Activities C = (A-B) 2,941,340,551.70 855,073,097.07	3,446,960,765.04	Total Outflow from Operating Activities (B)		2,452,794,525.68	2,219,177,312.31
CASH OUTFLOW FROM INVESTING ACTIVITIES 268,526,034.89 40,252,921.97 1,447,861,893.00 Construction / Provision 1,406,762,455.50 129,160,515.88 703,153,045.00 Rehabilitation / Repairs 320,825,647.16 109,706,421.18 140,000,000.00 Preservation of the Environment 9 6,080,000.00 6,389,288.47 5,500,000.00 Other Capital Project		. ,			
CASH OUTFLOW FROM INVESTING ACTIVITIES 268,526,034.89 40,252,921.97 1,447,861,893.00 Construction / Provision 1,406,762,455.50 129,160,515.88 703,153,045.00 Rehabilitation / Repairs 320,825,647.16 109,706,421.18 140,000,000.00 Preservation of the Environment 9 6,080,000.00 6,389,288.47 5,500,000.00 Other Capital Project		Net Cashflow From Operating Activities C = (A-B)		2.941.340.551.70	855.073.097.07
473,162,081.00 Fixed Assets Procured 268,526,034.89 40,252,921.97 1,447,861,893.00 Construction / Provision 1,406,762,455.50 129,160,515.88 703,153,045.00 Rehabilitation / Repairs 320,825,647.16 109,706,421.18 140,000,000.00 Preservation of the Environment 9 6,080,000.00 6,389,288.47 5,500,000.00 Other Capital Project 344,986,668.00 Liabilities / Equities 158,538,687.29 207,776,080.39 3,114,663,687.00 Total Capital Expenditure = D 2,160,732,824.84 493,285,227.89 Net Cash Flow from Investing Activities E = (C-D) 780,607,726.86 361,787,869.18 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets (393,478,413.71) 143,908,170.29 Increase/decrease in other Liability (1,177,449,885.88) (73,971,528.60) Total Movement in other cash equivelent account = G 783,971,472.17 217,879,698.89 Total Expenditure from Financing Activities = F 783,971,472.17 217,879,698.89 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29		,		,- ,,	,,
473,162,081.00 Fixed Assets Procured 268,526,034.89 40,252,921.97 1,447,861,893.00 Construction / Provision 1,406,762,455.50 129,160,515.88 703,153,045.00 Rehabilitation / Repairs 320,825,647.16 109,706,421.18 140,000,000.00 Preservation of the Environment 9 6,080,000.00 6,389,288.47 5,500,000.00 Other Capital Project 344,986,668.00 Liabilities / Equities 158,538,687.29 207,776,080.39 3,114,663,687.00 Total Capital Expenditure = D 2,160,732,824.84 493,285,227.89 Net Cash Flow from Investing Activities E = (C-D) 780,607,726.86 361,787,869.18 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F - - MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets (393,478,413.71) 143,908,170.29 Increase/decrease in other Liability (1,177,449,885.88) (73,971,528.60) Total Movement in other cash equivelent account = G 783,971,472.17 217,879,698.89 Total Expenditure from Financing Activities = F 783,971,472.17 217,879,698.89 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29		CASH OUTFLOW FROM INVESTING ACTIVITIES			
1,447,861,893.00 Construction / Provision 1,406,762,455.50 129,160,515.88 703,153,045.00 Rehabilitation / Repairs 320,825,647.16 109,706,421.18 140,000,000.00 Other Capital Project 5,500,000.00 Other Capital Project 158,538,687.29 207,776,080.39 3,114,663,687.00 Total Capital Expenditure = D 2,160,732,824.84 493,285,227.89 Net Cash Flow from Investing Activities E = (C-D) 780,607,726.86 361,787,869.18 Capital Expenditure on Aids & Grant Repayment of Borrowings Capital Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability (1,177,449,885.88) (73,971,528.60) Total Movement in other cash equivelent account = G 783,971,472.17 217,879,698.89 Total Expenditure from Financing Activities = F 783,971,472.17 217,879,698.89 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29 143,908,170.29 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29 143,908,170.29 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59	473.162.081.00			268.526.034.89	40.252.921.97
Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability Interest Inte					
140,000,000.00 Preservation of the Environment 9 6,080,000.00 6,389,288.47					
5,500,000.00 Other Capital Project		•	9		
344,986,668.00 Liabilities / Equities 158,538,687.29 207,776,080.39 3,114,663,687.00 Total Capital Expenditure = D 2,160,732,824.84 493,285,227.89 Net Cash Flow from Investing Activities E = (C-D) 780,607,726.86 361,787,869.18		Other Capital Project		-	-
3,114,663,687.00 Total Capital Expenditure = D 2,160,732,824.84 493,285,227.89 Net Cash Flow from Investing Activities E = (C-D) 780,607,726.86 361,787,869.18 CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets (393,478,413.71) Increase/decrease in other Liability (1,177,449,885.88) (73,971,528.60) Total Movement in other cash equivelent account = G 783,971,472.17 217,879,698.89 Total Expenditure from Financing Activities = F (3,363,745.31) Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29				158.538.687.29	207.776.080.39
Net Cash Flow from Investing Activities E = (C-D) 780,607,726.86 361,787,869.18					
CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: (393,478,413.71) 143,908,170.29 Increase/decrease in other Cash Assets (1,177,449,885.88) (73,971,528.60) Total Movement in other cash equivelent account = G 783,971,472.17 217,879,698.89 Total Expenditure from Financing Activities = F 783,971,472.17 217,879,698.89 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,, - ,-	, ,
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: (393,478,413.71) 143,908,170.29 Increase/decrease in other Cash Assets (1,177,449,885.88) (73,971,528.60) Total Movement in other cash equivelent account = G 783,971,472.17 217,879,698.89 Total Expenditure from Financing Activities = F 783,971,472.17 217,879,698.89 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59		Net Cash Flow from Investing Activities E = (C-D)		780.607.726.86	361.787.869.18
Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F -		· · · · · · · · · · · · · · · · · · ·		, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , ,
Capital Expenditure on Aids & Grant Repayment of Borrowings - Total Expenditure from Financing Activities = F -		CASH OUTFLOW FROM FINANCING ACTIVITIES			
Repayment of Borrowings - Total Expenditure from Financing Activities = F -					
- Total Expenditure from Financing Activities = F					
MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets (393,478,413.71) 143,908,170.29 Increase/decrease in other Liability (1,177,449,885.88) (73,971,528.60) Total Movement in other cash equivelent account = G 783,971,472.17 217,879,698.89 Total Expenditure from Financing Activities = F 783,971,472.17 217,879,698.89 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59	-			-	-
Increase/decrease in other Cash Assets (393,478,413.71) 143,908,170.29 Increase/decrease in other Liability (1,177,449,885.88) (73,971,528.60) Total Movement in other cash equivelent account = G 783,971,472.17 217,879,698.89 Total Expenditure from Financing Activities = F 783,971,472.17 217,879,698.89 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59					
Increase/decrease in other Liability (1,177,449,885.88) (73,971,528.60) Total Movement in other cash equivelent account = G 783,971,472.17 217,879,698.89 Total Expenditure from Financing Activities = F 783,971,472.17 217,879,698.89 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59			+	(202 470 442 74)	142 000 470 22
Total Movement in other cash equivelent account = G 783,971,472.17 217,879,698.89 Total Expenditure from Financing Activities = F 783,971,472.17 217,879,698.89 Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59					
Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) Cash & Its Equivalent as at 1/1/2024 = H 783,971,472.17 217,879,698.89 (3,363,745.31) 143,908,170.29		increase/decrease in other Liability	+	(1,1//,449,885.88)	(73,971,528.60)
Net Cash Flow from all Activities G = (E-F) (3,363,745.31) 143,908,170.29 Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59				783,971,472.17	217,879,698.89
Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59		Total Expenditure from Financing Activities = F		783,971,472.17	217,879,698.89
Cash & Its Equivalent as at 1/1/2024 = H 188,577,172.88 44,669,002.59				1	
		Net Cash Flow from all Activities G = (E-F)		(3,363,745.31)	143,908,170.29
Cash & Its Equivalent as at 31/12/2024 = (G+H) 185,213,427.57 188,577,172.88		Cash & Its Equivalent as at 1/1/2024 = H		188,577,172.88	44,669,002.59
	L	Cash & Its Equivalent as at 31/12/2024 = (G+H)		185,213,427.57	188,577,172.88

MADOBI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
<u>Current Assets</u>			
Cash		-	
Main Account		87,149,298.03	188,324,890.91
G.T Account		109,558.67	72,000.00
Revenue Account		701,361.20	169,154.00
TAJ Bank fertilizer acct.		50,815,804.00	-
Access SALARY ACCT.		46,437,405.67	11,127.97
Total Recurrent Assets (A)	10	185,213,427.57	188,577,172.88
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,203.34	3,663,203.34
Advances	12		
Retained Balance		183,705,150.89	
Stabilization		709,612.38	577,893,176.98
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	577,893,176.98
Balance of Liabilities Over Assets (D)		-	640,538,022.46
Total Assets (D= A+B+C+D)		373,291,394.18	1,410,671,575.66
LIABILITIES	13		
Short Term Loans	+		
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>		I	
Government		229,401,257.55	219,771,769.37
Others 1		3,820,432.23	3,820,432.23
Others 2		-	1,187,079,374.06
Total Deposits (E)		233,221,689.78	1,410,671,575.66
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		233,221,689.78	1,410,671,575.66

MADOBI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

					Clamaan		
Previous Year	Description	Note	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)	2000 (p.10):	S	7.000.0.	· ····a· zaagee	Budget	Budget	Final Budget
	REVENUE:						
1,002,656,454.81	Local Govt Share of Statutory Allocation		472,411,465.52	3,350,574,704.00		3,350,574,704.00	2,878,163,238.48
, , , , , , , , , , , , , , , , , , , ,			, , ,				,,,
1,129,073,376.29	Local Govt Share of VAT Other Federally Allocated		2,154,982,539.16	1,336,420,794.00		1,336,420,794.00	(818,561,745.16)
646,748,864.21	Revenue	1	1,515,523,262.45	1,475,345,946.00		1,475,345,946.00	(40,177,316.45)
45 454 545 46	100/ Ctata Allagation			CO 000 000 00		60,000,000,00	50,000,000,00
45,454,545.46	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
243,153,961.43	Other Capital Receipts		1,187,079,374.06	-		-	(1,187,079,374.06)
2,097,051.04	Tax Revenue	2	-	2,300,000.00		2,300,000.00	2,300,000.00
4,124,209.89	Non Tax Revenue	3	62,948,521.19	71,100,853.00		71,100,853.00	8,152,331.81
941,000.00	Investment Income		1,189,915.00	2,650,000.00		2,650,000.00	1,460,085.00
_	Interest Earned		_	_		_	0.00
	Refund and Re-imbursement						0.00
-	Kerunu anu Ke-imbursement	4	-	-		-	0.00
_	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	-		<u>-</u>	0.00
946.25	Extraordinary Items		-	500,000.00		500,000.00	500,000.00
_	Prepayments/Arrears of Revenue		_	300,000.00		300,000.00	300,000.00
	nevenue			300,000.00		300,000.00	300,000.00
3,074,250,409.38	Total Revenue (A)		5,394,135,077.38	6,308,192,297.00	-	6,308,192,297.00	914,057,219.62
	LESS EXPENDITURE:						
1,360,535,971.46	Salaries & Wages	5	1,659,838,022.32	1,907,941,111.04		1,907,941,111.04	248,103,088.72
37,211,408.59	Social Benefits	6	164,870,412.54	252,982,654.00		252,982,654.00	88,112,241.46
566,578,149.05	Overhead Cost	7	505,269,158.95	1,133,517,000.00		1,133,517,000.00	628,247,841.05
300,376,143.03	Overneau COSt	,	303,203,130.33	1,133,317,000.00		1,133,317,000.00	020,247,041.03
106,985,015.70	Grants & Contributions		76,211,073.23	152,520,000.00		152,520,000.00	76,308,926.77
_	Subsidies General		-	-	0	0	0.00
447.000.555	Domestic Interest/Discount		10.007.077			_	
147,866,767.51		8	46,605,858.64	=	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
2,219,177,312.31	Total Expenditure (B)		2,452,794,525.68	3,446,960,765.04	_	3,446,960,765.04	994,166,239.36
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		, : ,:::,;525.63				,,
855,073,097.07	Operating Balance: (A - B)		2,941,340,551.70	2,861,231,531.96	_	2,861,231,531.96	(80,109,019.74)
233,073,037.07			_,5,5 -0,551.70	2,002,202,001.00		_,002,201,301.30	(55,255,515.77)
0EE 072 007 07	Transfer to Capítal Development Fund		2 0/1 2/0 551 70				
855,073,097.07	-creoprocent I nous		2,941,340,551.70				

MADOBI LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplementary Budget 2024	Performance on Budget (%)
44,669,002.59	Opening Balance 1/1/2024		188,577,172.88				-
, ,	Add: Revenue		, ,				-
855,073,097.07	Transfer from Capital Development Fund		2,941,340,551.70				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%
899,742,099.66	Total Revenue		3,129,917,724.58	-	-	-	0%
							-
	Less: Capital Expenditure			I	T		-
40,252,921.97	Fixed Assets Procured	-	268,526,034.89	473,162,081.00	473,162,081.00		57%
129,160,515.88	Construction / Provision	-	1,406,762,455.50	1,447,861,893.00	1,447,861,893.00		97%
109,706,421.18	Rehabilitation / Repairs	9	320,825,647.16	703,153,045.00	703,153,045.00		46%
6,389,288.47	Preservation of the Environment	_	6,080,000.00	140,000,000.00	140,000,000.00		4%
-	Other Capital Project		-	5,500,000.00	5,500,000.00		0%
207,776,080.39	Liabilities / Equities		158,538,687.29	344,986,668.00	344,986,668.00		46%
493,285,227.89	Sub-total		2,160,732,824.84	3,114,663,687.00	3,114,663,687.00	_	69%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	_	-	_	0%
		Ī			I		-
493,285,227.89	Total Capital Expenditure for the year		2,160,732,824.84	3,114,663,687.00	3,114,663,687.00	-	69%
							-
406,456,871.77	Closing Balance		969,184,899.74	(3,114,663,687.00)	(3,114,663,687.00)	0.00	(0.69)

SCHEDULE OF INVESTMENTS

MADOBI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS MADOBI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	A1	(1,187,079,374.06)	5,371,361,379.13	4,000,576,854.18	183,705,150.89
2	Stabilization	A2	577,893,176.98		577,183,564.60	709,612.38
						_

SCHEDULE OF DEPOSITS (NOTES 13)

					1	
	Government Deposits:					
1	PAYEE	D/1	54,403,481.60	40,734,384.97	40,734,384.97	54,403,481.60
2	5%GOVERNMENT TAX	D/3	68,029,233.72	9,778,029.59		77,807,263.31
3	10% RETENTION MONEY	D/8	6,072,175.52			6,072,175.52
4	FIRS	D/		1,187,079,374.06	1,187,079,374.06	-
5	M.H.W.U	D/5	4,478,808.43	10,418,163.27	10,418,163.27	4,478,808.43
6	NULGE	D/2	5,658,636.39	7,185,527.49	7,185,527.49	5,658,636.39
7	STATE COORDINATOR	D/25	5,000.00			5,000.00
8	BALANCE PAYMENT	D/36	19,563,533.31			19,563,533.31
9	5% VAT	D/47	51,478,201.00	5,584,986.54		57,063,187.54
10	LOCAL GOVT DIRECTORY	D/54				-
11	F.I.R	D/66	5,702,578.55		6,918,872.72	(1,216,294.17)
12	8% PENSION	D/11		53,368,947.31	53,368,947.31	-
13	STAMP DUTY	D/74	4,380,120.62	1,185,345.00		5,565,465.62
14	HEALTH CONTRIBUTION	D/		19,780,000.00	19,780,000.00	-
	Sub-total		219,771,769.14	1,335,114,758.23	1,325,485,269.82	229,401,257.55
	Sub-total		213,//1,/03.14	1,333,114,730.23	1,323,403,203.82	223,401,237.33
	Other Deposits 1:					
15	ADA'U SANI	D/4	5,424.98			5,424.98
16	TUKUR ISA	D/5	5,424.98			5,424.98

GARBA LABARAN	D/6	3,681.25		3,681.25
GARBA LABARAN	D/7	4,000.00		4,000.00
MOHD BASHIR	D9	4,425.03		4,425.03
GARBA AHMED	D/10	11,935.00		11,935.00
GARBAMUHD	D/11	1,770.00		1,770.00
NASIRU HASSAN	D/13	1,842.08		1,842.08
NASIRU HASSAN	D/14	279.00		279.00
SALISU SANKARA	D/15	279.00		279.00
ABUBAKAR MOHD	D/16	13.88		13.88
MOHD MAMMAN	D/17	13.88		13.88
SAFIYANU ROGO	D/18	9,404.61		9,404.61
SAFIYANU ROGO	D/19	3,100.00		3,100.00
MUSTAPHA SANI	D/20	2,333.25		2,333.25
LT.BARAU	D/21	764.50		764.50
HASSAN DANBAZAU	D/22	720.80		720.80
IBRAHIM U.YOLA	D/23	1,566.61		1,566.61
SULEIMAN S.ALIYU	D/24	1,566.61		1,566.61
DAHIRU ISAH	D/26	603.30		603.30
DAHIRU ISAH	D/27	3,099.96		3,099.96
PHC UNICEF	D/28	110,000.00		110,000.00
LT ABBAS MAJE	D/29	1,500.00		1,500.00
MAGASHI SHITU	D/30	4,309.00		4,309.00
BELLO MASHE	D/31	4,309.92		4,309.92
MADOBI LOCAL GOVT	D/32	4,219.00		4,219.00
UMAR IBRAHIM	D/33	3,276.00		3,276.00
SAFIYANU YAKUBU	D/34	2,950.00		2,950.00
ADAMU YUSIF	D/35	2,950.00		2,950.00
TIJJANI BAYARO	D/37	1,050.00		1,050.00
BELLO I. GETSO	D/38	2,130.00		2,130.00
UMAR MUHD	D/39	2,952.00		2,952.00
	GARBA LABARAN GARBA LABARAN MOHD BASHIR GARBA AHMED GARBAMUHD NASIRU HASSAN NASIRU HASSAN SALISU SANKARA ABUBAKAR MOHD MOHD MAMMAN SAFIYANU ROGO SAFIYANU ROGO MUSTAPHA SANI LT.BARAU HASSAN DANBAZAU IBRAHIM U.YOLA SULEIMAN S.ALIYU DAHIRU ISAH PHC UNICEF LT ABBAS MAJE MAGASHI SHITU BELLO MASHE MADOBI LOCAL GOVT UMAR IBRAHIM SAFIYANU YAKUBU ADAMU YUSIF TIJJANI BAYARO BELLO I. GETSO UMAR MUHD	GARBA LABARAN D/7 MOHD BASHIR D9 GARBA AHMED D/10 GARBAMUHD D/11 NASIRU HASSAN D/13 NASIRU HASSAN D/14 SALISU SANKARA D/15 ABUBAKAR MOHD D/16 MOHD MAMMAN D/17 SAFIYANU ROGO D/18 SAFIYANU ROGO D/19 MUSTAPHA SANI D/20 LT.BARAU D/21 HASSAN DANBAZAU D/22 IBRAHIM U.YOLA D/23 SULEIMAN S.ALIYU D/24 DAHIRU ISAH D/26 DAHIRU ISAH D/27 PHC UNICEF D/28 LT ABBAS MAJE D/29 MAGASHI SHITU D/30 BELLO MASHE D/31 MADOBI LOCAL GOVT D/32 UMAR IBRAHIM D/33 SAFIYANU YAKUBU D/34 ADAMU YUSIF D/35 TIJJANI BAYARO D/37 BELLO I. GETSO D/38	GARBA LABARAN D/7 4,000.00 MOHD BASHIR D9 4,425.03 GARBA AHMED D/10 11,935.00 GARBAMUHD D/11 1,770.00 NASIRU HASSAN D/13 1,842.08 NASIRU HASSAN D/14 279.00 SALISU SANKARA D/15 279.00 ABUBAKAR MOHD D/16 13.88 MOHD MAMMAN D/17 13.88 SAFIYANU ROGO D/18 9,404.61 SAFIYANU ROGO D/19 3,100.00 MUSTAPHA SANI D/20 2,333.25 LT.BARAU D/21 764.50 HASSAN DANBAZAU D/22 720.80 BRAHIM U.YOLA D/23 1,566.61 SULEIMAN S.ALIYU D/24 1,566.61 DAHIRU ISAH D/26 603.30 DAHIRU ISAH D/27 3,099.96 PHC UNICEF D/28 110,000.00 MAGASHI SHITU D/30 4,309.00 BELLO MASHE D/31 4,309.92 MADOBI LOCAL GOVT D/32 4,219.00 UMAR IBRAHIM D/33 3,276.00 SAFIYANU YAKUBU D/34 2,950.00 ADAMU YUSIF D/35 2,950.00 TUJIANI BAYARO D/37 1,050.00 BELLO I. GETSO D/38 2,130.00	GARBA LABARAN D/7 4,000.00 MOHD BASHIR D9 4,425.03 SARBA AHMED D/10 11,935.00 SARBAMUHD D/11 1,770.00 NASIRU HASSAN D/13 1,842.08 NASIRU HASSAN D/14 279.00 SALISU SANKARA D/15 279.00 SALISU SANKARA D/16 13.88 MOHD MAMMAN D/17 13.88 SAFYANU ROGO D/18 9,404.61 SAFYANU ROGO D/19 3,100.00 MUSTAPHA SANI D/20 2,333.25 LT BARAU D/21 764.50 HASSAN DANBAZAU D/22 720.80 BRAHIM LYOLA D/23 1,566.61 SULEIMAN SALIYU D/24 1,566.61 DAHIRU ISAH D/26 603.30 DAHIRU ISAH D/27 3,099.96 PHC UNICEF D/28 110,000.00 ELLO MASHE D/31 4,309.92 MAGASHI SHITU D/30 4,309.00 BELLO MASHE D/31 4,309.92 MADOBI LOCAL GOVT D/32 4,219.00 JMAR IBRAHIM D/33 3,276.00 SAFIYANU YAKUBU D/34 2,950.00 ADAMU YUSIF D/35 2,950.00 ADAMU YUSIF D/35 2,950.00 ELLO LGETSO D/38 2,130.00 ELLO LGETSO D/38 2,130.00

45	MALLAM ADO	D/40	3,025.00	3,025.00
46	MALLAM ADO	D/41	1,260.00	1,260.00
47	MUHD IBRAHIM	D/42	1,260.00	1,260.00
48	SHEHU MAMUDA	D/43	1,980.00	1,980.00
49	DANLADI ADO	D/44	947.04	947.04
50	DANKAWO NUHN	D/45	2,659.85	2,659.85
51	SHEHU ADAMU	D/46	1,800.00	1,800.00
52	SANI AHMED	D/49	1,151.64	1,151.64
53	BASHIR ABBA	D/50	3,055.00	3,055.00
54	SULEIMAN SUNUSI	D/51	521.31	521.31
55	LAWAN HARUNA	D/52	1,211.04	1,211.04
56	SANI AHMED	D/53	3,733.88	3,733.88
57	MAKAMA WADA	D/55	1,200.00	1,200.00
58	SHEHU KURA	D/56	7,800.00	7,800.00
59	MOHD GALADIMA	D/57	4,800.00	4,800.00
60	BASHIR SANI	D/58	5,494.92	5,494.92
61	TIJJANI A/RAHAMAN	D/59	4,653.25	4,653.25
62	GARBA AHMED KIRU	D/60	2,240.00	2,240.00
63	MOHD GAYA	D/61	275.00	275.00
64	LNC CONTRIBUTION	D/62	80,602.00	80,602.00
65	FARUQ S.GAYA	D/63	17,750.00	17,750.00
66	MOHD ABBA ROGO	D/64	2,936.64	2,936.64
67	HADIZA S.IBRAHIM	D/68	35,150.00	35,150.00
68	MEDICAL &HEALTH	D/70	1,626,273.15	1,626,273.15
69	National Directory of em	D/71	10,000.00	10,000.00

70	NULGE Motorcyc Loan	D/72	_	-
71	ANPP Contribution	D/73	230,289.51	230,289.51
		D/76	8,300.00	
72	Mohd Musa Sarki	D/77	8 500 00	8,300.00
73	Sani Bello Gadanya		8,500.00	8,500.00
74	Aminu Haruna	D/78	38,125.00	38,125.00
75	Mohd M. Umar	D/79	8,333.32	8,333.32
76	Abdullahi M. Ibrahim	D/80	6,866.66	6,866.66
77	Auwalu Umar T/Tiya	D/81	7,083.34	7,083.34
78	Mohd Alasan	D/82	7,666.66	7,666.66
79	Saminu Idris	D/83	4,200.00	4,200.00
80	Usman Maikudi	D/84	5,000.00	5,000.00
81	Abdulkadir Bashir	D/85	7,777.38	7,777.38
82	Maikudi Usman	D/86	4,700.00	4,700.00
83	Garba Yusif	D/87	7,500.00	7,500.00
84	CRC	D/88	316.00	316.00
85	Fagge Deduction		621,050.00	621,050.00
	. 5000 50000000			521,030.00
86	Tudun Wada		-	-
87	Nassarawa Deduction		831,050.00	831,050.00
88	Tarauni Deduction			-
89	Warawa Deduction		-	 -

				\	
90	Ungogo Deduction	-			_
			4,833,835.90		
91	loan book	-	4,633,633.30	4,833,835.90	_
02	Overpayment	-	610,349.03	610,349.03	
92	Overpayment				
		-	10,211,514.70	10,211,514.70	
93	Credit Direct				-
		_	2,468,995.29	2,468,995.29	
94	Party Contribution				-
			825,000.00		
95	Health Contribution	-	,	825,000.00	
			4 024 274 06		
96	Payee politician	-	1,921,274.96	1,921,274.96	_
30	r dyce pontion				
		3,820,432.23	20,870,969.88	20,870,969.88	3,820,432.23
			-		-
	Sub total				
	Sub-total		<u>-</u>		-
93	Retained Balance				-
	TOTAL	223,592,201.37	1,355,985,728.11	1,346,356,239.70	233,221,689.78





MAKODA LOCAL GOVERNMENT

Headquarter Koguna Town, P.O.Box 120

KANO STATE

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

MAKODA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

MAKODA LOCAL GOVT. COUNCIL

KANO STATE



MAKODA LOCAL GOVERNMENT

Headquarter Koguna Town, P.O.Box 120

KANO STATE

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

MAKODA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

MAKODA LOCAL GOVT. COUNCIL



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF MAKODA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Makoda Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Makoda Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

MAKODA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASITIEOWS TROW OF ERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
4,729,785,914.00	Local Govt Share of Statutory Allocation		559,885,983.94	1,188,314,291.13
1,957,252,285.00	Local Govt Share of VAT		2,548,297,824.15	1,332,160,379.27
956,791,296.19	Other Federally Allocated Revenue	<u>1</u>	1,760,689,740.15	765,136,063.13
169,000,000.00	10% State Allocation	7 [-	45,454,545.46
-	Other Capital Receipts	7	-	243,153,961.43
2,500,000.00	Tax Revenue	2	270,000.00	1,396,195.04
106,606,724.02	Non Tax Revenue	3	52,425,299.26	603,743.56
9,850,000.00	Investment Income		1,499,500.00	899,480.00
-	Interest Earned	- -	-	-
	Refund and Re-imbursement	4	_	_
20,000,000.00	Aids & Grants	-	_	
20,000,000.00	Domestic Loans/Borrowings	- 	_	
-	Extraordinary Items	┥ ト	-	<u>-</u>
-	Prepayments/Arrears of Revenue		-	-
			4 022 000 247 50	
7,951,786,219.21	Total Receipts from Operating Activities (A)		4,923,068,347.50	3,577,118,659.02
		1		
	PAYMENTS:			
1,853,202,004.34	Salaries & Wages	5	1,622,069,581.74	1,289,572,645.46
252,638,096.00	Social Benefits	6	111,759,299.92	68,181,818.18
1,625,493,512.34	Overhead Cost	7	810,898,453.36	768,424,563.22
198,700,000.00	Grants & Contributions	」	104,365,138.20	113,427,819.73
<u> </u>	Subsidies General	」	-	-
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund		-	-
3,930,033,612.68	Total Outflow from Operating Activities (B)		2,695,698,331.86	2,387,473,614.10
	Net Cashflow From Operating Activities C = (A-B)		2,227,370,015.64	1,189,645,044.92
	Net Cashflow From Operating Activities C = (A-B)		2,227,370,015.64	1,189,645,044.92
	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES		2,227,370,015.64	1,189,645,044.92
752,900,000.00			2,227,370,015.64 1,175,940,909.09	1,189,645,044.92 59,725,357.68
752,900,000.00 2,453,436,201.00	CASH OUTFLOW FROM INVESTING ACTIVITIES			
, ,	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased		1,175,940,909.09	59,725,357.68
2,453,436,201.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision	9	1,175,940,909.09 4,659,694,787.36	59,725,357.68
2,453,436,201.00 505,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71	59,725,357.68
2,453,436,201.00 505,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71	59,725,357.68 57,021,613.59 - -
2,453,436,201.00 505,000,000.00 100,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12	59,725,357.68
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54	59,725,357.68 57,021,613.59 - - - - 75,170,607.01
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54	59,725,357.68 57,021,613.59 - - - - 75,170,607.01
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82	59,725,357.68 57,021,613.59 - - - - 75,170,607.01 191,917,578.28
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82	59,725,357.68 57,021,613.59 - - - - 75,170,607.01 191,917,578.28
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82	59,725,357.68 57,021,613.59 - - - - 75,170,607.01 191,917,578.28
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82	59,725,357.68 57,021,613.59 - - - - 75,170,607.01 191,917,578.28
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82	59,725,357.68 57,021,613.59 - - - - 75,170,607.01 191,917,578.28
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82	59,725,357.68 57,021,613.59 - - - - 75,170,607.01 191,917,578.28
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82 (4,992,833,043.18)	59,725,357.68 57,021,613.59 - - - 75,170,607.01 191,917,578.28 997,727,466.64
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82 (4,992,833,043.18)	59,725,357.68 57,021,613.59 - - 75,170,607.01 191,917,578.28 997,727,466.64
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82 (4,992,833,043.18)	59,725,357.68 57,021,613.59 - - - 75,170,607.01 191,917,578.28 997,727,466.64
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82 (4,992,833,043.18)	59,725,357.68 57,021,613.59 - - 75,170,607.01 191,917,578.28 997,727,466.64
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82 (4,992,833,043.18) - (4,945,220,798.37) (31,022,782.93)	59,725,357.68 57,021,613.59 - - - 75,170,607.01 191,917,578.28 997,727,466.64 - 849,808,810.36 (18,952,845.15)
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82 (4,992,833,043.18) - (4,945,220,798.37) (31,022,782.93) (4,914,198,015.44)	59,725,357.68 57,021,613.59 - - - 75,170,607.01 191,917,578.28 997,727,466.64 - 849,808,810.36 (18,952,845.15) 868,761,655.51
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82 (4,992,833,043.18) - (4,945,220,798.37) (31,022,782.93) (4,914,198,015.44)	59,725,357.68 57,021,613.59 - - 75,170,607.01 191,917,578.28 997,727,466.64 - 849,808,810.36 (18,952,845.15) 868,761,655.51
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82 (4,992,833,043.18) - (4,945,220,798.37) (31,022,782.93) (4,914,198,015.44) (4,914,198,015.44)	59,725,357.68 57,021,613.59 - - 75,170,607.01 191,917,578.28 997,727,466.64 - 849,808,810.36 (18,952,845.15) 868,761,655.51 868,761,655.51
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) Cash & Its Equivalent as at 1/1/2024 = H	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 - 200,533,673.54 7,220,203,058.82 (4,992,833,043.18) - (4,945,220,798.37) (31,022,782.93) (4,914,198,015.44) (4,914,198,015.44)	59,725,357.68 57,021,613.59 - - 75,170,607.01 191,917,578.28 997,727,466.64 - 849,808,810.36 (18,952,845.15) 868,761,655.51 868,761,655.51
2,453,436,201.00 505,000,000.00 100,000,000.00 - 225,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	1,175,940,909.09 4,659,694,787.36 1,057,845,959.71 126,187,729.12 200,533,673.54 7,220,203,058.82 (4,992,833,043.18) (4,945,220,798.37) (31,022,782.93) (4,914,198,015.44) (4,914,198,015.44)	59,725,357.68 57,021,613.59 - - 75,170,607.01 191,917,578.28 997,727,466.64 - 849,808,810.36 (18,952,845.15) 868,761,655.51 868,761,655.51 128,965,811.13

STATEMENT NO. 2 MAKODA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

		V545 2024	V5.4.D.0000
Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
<u>Current Assets</u>			
Cash		-	
Main Account		230,970.85	165,636,048.82
Revenue Account		213,394.10	17,326.62
Other 1: (GT Bank A/C)		102,268.23	3,101.43
Others 2: (Access Bank Salary A/C)		37,888,815.95	-
Others 3: (Taj Bank Fertilizer A/C)		48,586,000.00	-
Total Recurrent Assets (A)	10	87,021,449.13	165,656,476.87
Non-Current Assets		1	
Total Investments (B)	<u>11</u>	3,640,475.84	3,161,415.94
Advances	12		
Retained Balance		1,089,877,282.49	5,307,439,259.31
Stabilization		709,612.38	728,847,493.83
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		1,090,586,894.87	6,036,286,753.14
Balance of Liabilities Over Assets (D)		-	-
Total Assets (D= A+B+C+D)		1,181,248,819.84	6,205,104,645.95
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		309,808,008.97	327,817,812.00
Others 1		104,610,738.10	117,623,718.00
Others 2		-	-
Total Deposits (E)		414,418,747.07	445,441,530.00
Balance of Assets Over Liabilities (F)		766,830,072.77	5,759,663,115.95
Total Liabilities (G= D+E+F)		1,181,248,819.84	6,205,104,645.95
·			

MAKODA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Note	Actual 2024	Final Budget	Supplemen	Original	Variance on
Actual 2023 (=N=)	Description	S	Actual 2024	Final Budget	tary Budget	Budget	Final Budget
7.0000. 2020 (10)					200800	244801	I mai zaaget
	REVENUE:						
	Local Govt Share of						
1,188,314,291.13	Statutory Allocation		559,885,983.94	4,729,785,914.00		4,729,785,914.00	4,169,899,930.06
1,332,160,379.27	Local Govt Share of VAT		2,548,297,824.15	1,957,252,285.00		1,957,252,285.00	(591,045,539.15)
	Other Federally Allocated	1		_,,		_,,	(002/010/000120)
765,136,063.13	Revenue	1	1,760,689,740.15	956,791,296.19		956,791,296.19	(803,898,443.96)
45 454 545 46	10% State Allocation			160,000,000,00		160,000,000,00	160,000,000,00
45,454,545.46	10% State Allocation		<u> </u>	169,000,000.00		169,000,000.00	169,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,396,195.04	Tax Revenue		270,000.00	2,500,000.00		2,500,000.00	2,230,000.00
603,743.56	Non Tax Revenue		52,425,299.26	106,606,724.02		106,606,724.02	54,181,424.76
333). 13.33							0 1,202,12 111 0
899,480.00	Investment Income		1,499,500.00	9,850,000.00		9,850,000.00	8,350,500.00
_	Interest Earned		_	_		_	0.00
-			-	-		<u>-</u>	0.00
-	Refund and Re-imbursement	2	-	-		-	0.00
-	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	-		-	0.00
_	Prepayments/Arrears of Revenue		_	_		_	0.00
	Nevenue						0.00
3,577,118,659.02	Total Revenue (A)		4,923,068,347.50	7,951,786,219.21	-	7,951,786,219.21	3,028,717,871.71
	LEGG EVERNINITURE						
	LESS EXPENDITURE:						
1,289,572,645.46	Salaries & Wages	3	1,622,069,581.74	1,853,202,004.34		1,853,202,004.34	231,132,422.60
68,181,818.18	Social Benefits	4	111,759,299.92	252,638,096.00		252,638,096.00	140,878,796.08
768,424,563.22	Overhead Cost	5	810,898,453.36	1,625,493,512.34		1,625,493,512.34	814,595,058.98
, , ,			, -, 3	, ,,-		, , , , , , , , , , , , , , , , , , , ,	, -,
113,427,819.73	Grants & Contributions		104,365,138.20	198,700,000.00		198,700,000.00	94,334,861.80
	Subsidies General				0	0	0.00
	Domostic Interest /Discourse				J	0	0.00
147,866,767.51	Domestic Interest/Discount	6	46,605,858.64	-	0	0	(46,605,858.64)
	Transfer to other Fund					•	2.22
-			-	-	0	0	0.00
2,387,473,614.10	Total Expenditure (B)		2,695,698,331.86	3,930,033,612.68	-	3,930,033,612.68	1,234,335,280.82
1 189 645 044 02	Operating Balance: (A - B)		2 227 270 015 64	A 021 752 606 52	_	4 021 7E2 606 F2	1 704 383 500 80
1,189,645,044.92	Operating balance: (A - B)		2,227,370,015.64	4,021,752,606.53	-	4,021,752,606.53	1,794,382,590.89
	Transfer to Capítal				1		'
1,189,645,044.92	Development Fund		2,227,370,015.64				

MAKODA LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget		Performance on Budget (%)
	Opening Balance 1/1/2024		165,656,476.87				-
	Add: Revenue						-
	Transfer from Capital Development Fund		2,227,370,015.64				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
-	Total Revenue		2,393,026,492.51	-	_	-	0%
							-
	Less: Capital Expenditure						-
59,725,357.68	Fixed Assets Purchased		1,175,940,909.09	752,900,000.00	752,900,000.00		156%
57,021,613.59	Construction / Provision		4,659,694,787.36	2,453,436,201.00	2,453,436,201.00		190%
-	Rehabilitation / Repairs	7	1,057,845,959.71	505,000,000.00	505,000,000.00		209%
_	Preservation of the Environment		126,187,729.12	100,000,000.00	100,000,000.00		126%
-	Other Capital Project		-	-	-		#DIV/0!
75,170,607.01	Liabilities / Equities		200,533,673.54	225,000,000.00	225,000,000.00		89%
191,917,578.28	Sub-total		7,220,203,058.82	4,036,336,201.00	4,036,336,201.00	-	179%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0		0	0	0%
-	Sub-total		-	<u>-</u>	-	-	0%
							-
191,917,578.28	Total Capital Expenditure for the year		7,220,203,058.82	4,036,336,201.00	4,036,336,201.00	_	179%
y- ,5: 5:- 5	•		, ,,,	, -,,	, -,,		-
(191,917,578.28)	Closing Balance		(4,827,176,566.31)	(4,036,336,201.00)	(4,036,336,201.00)	0.00	(1.79)
(131,311,310.20)	CIOSING Dalance		(4,027,170,300.31)	(4,030,330,201.00)	(4,030,330,201.00)	0.00	(1.79)

SCHEDULE OF INVESTMENTS

MAKODA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS MAKODA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 10B)

1	Retained Balance	5,307,439,2	259.31 5,231,361,082.6	9,448,923,059.51	1,089,877,282.49
2	Stabilization	728,847,4	193.83	- 728,137,881.45	709,612.38
					-
	Others:				-
3			0.00		_
4			0.00		_
5			0.00		_
					-
	TOTAL		-	-	-

SCHEDULE OF DEPOSITS (NOTES 13)

	1	1	,,			
	Government Deposits:					
1	7.5% VAT	D1	22,651,209.93	1,536,857.25	8,760,806.19	15,427,260.99
2	5% TAX	D2	18,475,220.48	7,185,897.91	17,971,952.00	7,689,166.39
4	PAYEE	D3	10,902,005.61	39,583,934.76	39,583,934.76	10,902,005.61
5	NULGE	D4	446,045.38	8,588,102.38	8,588,102.38	
6	мнwu	D5	2,969,446.46	8,690,263.84	8,690,263.84	2,969,446.46
7	TAX ON LTD LIABILITY	D6	943,992.47			943,992.47
8	PTF	D8	-			-
9	RETENTION	D16	270,424,248.37			270,424,248.37
10	1% STAMP DUTY	D10	1,005,843.30			1,005,843.30
						-
						-
	Sub-total		327,818,012.00	65,585,056.14	83,595,059.17	309,808,008.97

	Other Deposits 1:					
13	PARTY CONTRIBUTION	D11	12,339.82	-	-	12,339.82
14	STAMP DUTY	D12	2,911,494.91	1,518,435.13	3,474,398.39	955,531.65
15	COUNCIL FORUM	D13	52,790.02	-	-	52,790.02
16		D14	3,984,699.39	-	-	
	DEVELOPMENT LEVY	D7	77,491,515.88	9,796,672.18	20,853,688.82	3,984,699.39
17	BALANCE PAYMENT	D9	32,505,922.96	53,749,341.13	53,749,341.13	66,434,499.24
18	8% PENSION FUND		664,955.02	-	-	32,505,922.96
20	TENDER PROCESSING FEES NASSARAWA		-	4,167,620.00	4,167,620.00	664,955.02
21	MINJIBIR		-	777,450.00	777,450.00	-
22	KUNCHI		-	2,336,000.00	2,336,000.00	-
23	DAMBATTA		-	426,450.00	426,450.00	-
24	HEALTH CONTRIBUTION STAFF		-	21,006,200.00	21,006,200.00	1
25	MOTOR CYCLE DEDUCTION		-	28,871,100.00	28,871,100.00	-
26	FAGGE		-	3,285,800.00	3,285,800.00	-
27	D/TOFA		-	1,193,000.00	1,193,000.00	-
28	HEALTH CONTRI. POLITICION		-	781,000.00	781,000.00	-
28	GEZAWA DEDUCTION			133,600.00	133,600.00	
29	OVER-PAYMENT DEDUCTION			317,848.35	317,848.35	
30	CREDIT DIRECT		-	8,697,270.13	8,697,270.13	-
31	LOAN BOOK DEDUCTION			2,245,575.91	2,245,575.91	-
32	SALARY ADJUSTMENT			2,307,478.75	2,307,478.75	-
				-	-	-
			117,623,718.00	141,610,841.58	154,623,821.48	104,610,738.10
	Sub-total		_	_	_	-
	TOTAL		445,441,730.00	207,195,897.72	238,218,880.65	414,418,747.07





MINJIBIR LOCAL GOVERNMENT

Kano State - Nigeria
(Office of the Chairman)

P.M.B. 3021 Kano

In case of reply please quote Ref

N:___

Date:

Tel: 07060797817

E-mail: minjibirlocalgovernment@gmail.com

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

Kurwin

SIGNATURE:

CHAIRMAN

MINJIBIR LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE

TREASURER

MINJIBIR LOCAL GOVT. COUNCIL



MINJIBIR LOCAL GOVERNMENT

Kano State - Nigeria

(Office of the Chairman)

P.M.B. 3021 Kano

In case of reply please quote Ref

Tel: 07060797817

E-mail: minjibirlocalgovernment@gmail.com

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

MINJIBIR LOCAL GOVT. COUNCIL

Skuramy 9

KANO STATE

TREASURER

MINJIBIR LOCAL GOVT. COUNCIL

Date:



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF MINJIBIR LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Minjibir Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Minjibir Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

MINJIBIR LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

			, , , , , , , , , , , , , , , , , , ,	
ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASITIEOWS TROW OF ERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
4,132,356,931.64	Local Govt Share of Statutory Allocation		564,265,959.50	1,197,610,447.33
1,817,365,699.31	Local Govt Share of VAT		2,508,840,656.30	1,311,786,805.53
845,144,768.89	Other Federally Allocated Revenue	Revenue <u>1</u>		768,676,350.29
117,021,392.06	10% State Allocation		-	45,454,545.46
-	Other Capital Receipts		-	243,153,961.43
1,200,000.00	Tax Revenue	2	305,000.00	1,588,695.04
64,983,500.00	Non Tax Revenue	3	76,291,092.47	1,037,300.00
3,950,000.00	Investment Income		3,388,305.32	1,205,190.00
-	Interest Earned		-	-
-	Refund and Re-imbursement	4	-	
-	Aids & Grants		-	-
_	Domestic Loans/Borrowings		-	=
-	Extraordinary Items		-	=
-	Prepayments/Arrears of Revenue		-	=
6,982,022,291.90	Total Receipts from Operating Activities (A)		4,924,150,390.23	3,570,513,295.08
	PAYMENTS:			
1,985,193,045.53	Salaries & Wages	5	2,130,966,288.08	1,660,719,259.26
129,000,000.00	Social Benefits	6	165,300,172.64	71,027,419.88
1,222,470,000.00	Overhead Cost	7	1,114,639,654.20	501,983,654.54
142,020,200.00	Grants & Contributions		228,193,959.81	68,888,888.84
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund		-	-
3,478,683,245.53	Total Outflow from Operating Activities (B)		3,685,705,933.37	2,450,485,990.03
	Net Cashflow From Operating Activities C = (A-B)		1,238,444,456.86	1,120,027,305.05
			,	
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
491,200,000.00	Fixed Assets Purchased		372,993,612.13	6,981,818.18
1,764,145,392.06	Construction / Provision		2,325,784,381.72	147,842,503.32
645,000,000.00	Rehabilitation / Repairs		415,006,975.10	-
180,500,000.00	Preservation of the Environment	9	332,914,563.59	22,545,454.54
18,000,000.00	Other Capital Project		-	-
150,000,000.00	Liabilities / Equities		175,477,179.53	129,830,669.00
3,248,845,392.06	Total Capital Expenditure = D		3,622,176,712.07	307,200,445.04
	Net Cash Flow from Investing Activities E = (C-D)		(2,383,732,255.21)	812,826,860.01
	•			
	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		(2 427 884 002 20)	EEE E00 000 11
			(2,427,884,992.30)	656,688,808.44
	Increase/decrease in other Liability		(21,664,393.48)	0.00
	Total Movement in other cash equivelent account = G		(2,406,220,598.82)	656,688,808.44
	Total Expenditure from Financing Activities = F		(2,406,220,598.82)	656,688,808.44
			Т	
	Net Cash Flow from all Activities G = (E-F)		22,488,343.61	156,138,051.57
	Cash & Its Equivalent as at 1/1/2024 = H		196,135,898.97	39,976,669.29
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		218,624,242.58	196,114,720.86

MINJIBIR LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	-
Main Account		120,401,256.80	196,088,955.69
Revenue Account		96,071.05	4,587.06
Others 1 (GT Bank)		116,222.11	21,178.11
Others 2 (Access Bank)		54,008,952.62	
Others 3 (Taj Bank Fertilizer Acct.)		44,001,740.00	21,178.11
Total Recurrent Assets (A)	10	218,624,242.58	196,135,898.97
Non-Current Assets			
Total Investments (B)	11	4,683,395.04	4,683,395.04
Advances	12		
Retained Balance	12	183,705,150.89	2,055,584,028.01
Stabilization		709,612.38	556,715,727.56
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		184,414,763.27	2,612,299,755.57
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		407,722,400.89	2,813,119,049.58
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		5,439,731.40	28,272,183.90
Others 1		8,094,225.48	6,926,166.46
Others 2		-	
Total Deposits (E)		13,533,956.88	35,198,350.36
Balance of Assets Over Liabilities (F)			
Total Liabilities (G= D+E+F)		13,533,956.88	35,198,350.36

MINJIBIR LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of						
1,197,610,447.33	Statutory Allocation		564,265,959.50	4,132,356,931.64		4,132,356,931.64	3,568,090,972.14
1,311,786,805.53	Local Govt Share of VAT Other Federally		2,508,840,656.30	1,817,365,699.31		1,817,365,699.31	(691,474,956.99)
768,676,350.29	Allocated Revenue	<u>1</u>	1,771,059,376.64	845,144,768.89		845,144,768.89	(925,914,607.75)
45,454,545.46	10% State Allocation		-	117,021,392.06		117,021,392.06	117,021,392.06
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,588,695.04	Tax Revenue		305,000.00	1,200,000.00		1,200,000.00	895,000.00
1,037,300.00	Non Tax Revenue		76,291,092.47	64,983,500.00		64,983,500.00	(11,307,592.47)
1,205,190.00	Investment Income		3,388,305.32	3,950,000.00		3,950,000.00	561,694.68
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	2	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	-			0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,570,513,295.08	Total Revenue (A)		4,924,150,390.23	6,982,022,291.90	-	6,982,022,291.90	2,057,871,901.67
	LESS EXPENDITURE:						
1,660,719,259.26	Salaries & Wages	3	2,130,966,288.08	1,985,193,045.53		1,985,193,045.53	(145,773,242.55)
71,027,419.88	Social Benefits	4	165,300,172.64	129,000,000.00		129,000,000.00	(36,300,172.64)
501,983,654.54	Overhead Cost	5	1,114,639,654.20	1,222,470,000.00		1,222,470,000.00	107,830,345.80
68,888,888.84	Grants & Contributions		228,193,959.81	142,020,200.00		142,020,200.00	(86,173,759.81)
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	6	46,605,858.64	-	0	0	(46,605,858.64)
<u>-</u>	Transfer to other Fund		-	-	0	0	0.00
2,450,485,990.03	Total Expenditure (B)		3,685,705,933.37	3,478,683,245.53	-	3,478,683,245.53	(207,022,687.84)
1,120,027,305.05	Operating Balance: (A - B)		1,238,444,456.86	3,503,339,046.37	-	3,503,339,046.37	2,264,894,589.51
1,120,027,305.05	Transfer to Capítal Development Fund		1,238,444,456.86				

MINJIBIR LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplem entary Budget 2024	Performanc e on Budget (%)
	Opening Balance 1/1/2024		196,135,898.97				-
	Transfer from Capital Development Fund		1,238,444,456.86				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
-	Total Revenue		1,434,580,355.83	-	-	_	0%
							-
	Less: Capital Expenditure						-
6,981,818.18	Fixed Assets Purchased		372,993,612.13	491,200,000.00	491,200,000.00		76%
147,842,503.32	Construction / Provision		2,325,784,381.72	1,764,145,392.06	1,764,145,392.06		132%
-	Rehabilitation / Repairs	7	415,006,975.10	645,000,000.00	645,000,000.00		64%
22,545,454.54	Preservation of the Environment		332,914,563.59	180,500,000.00	180,500,000.00		184%
-	Other Capital Project		-	18,000,000.00	18,000,000.00		0%
129,830,669.00	Liabilities / Equities		175,477,179.53	150,000,000.00	150,000,000.00		117%
307,200,445.04	Sub-total		3,622,176,712.07	3,248,845,392.06	3,248,845,392.06	-	111%
						1	-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
						T	-
307,200,445.04	Total Capital Expenditure for the year		3,622,176,712.07	3,248,845,392.06	3,248,845,392.06	-	111%
							-
(307,200,445.04)	Closing Balance		(2,187,596,356.24)	(3,248,845,392.06)	(3,248,845,392.06)	0.00	(1.11)

SCHEDULE OF INVESTMENTS

MINJIBIR LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS MINJIBIR LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 10B)

1	Retained Balance	2,055,584,028.01	4,894,965,188.13	6,766,844,065.25	183,705,150.89
2	Stabilization	556,715,727.56		556,006,115.18	709,612.38
					-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYE	D/1	2,032,368.50	42,669,840.83	42,669,840.83	2,032,368.50
		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,	, ,	,,
2	5% W.H.T	D/4	8,962,283.38	6,961,997.49	13,507,311.35	2,416,969.52
	3% W.n.1	υ/4	0,902,203.30	0,901,997.49	15,507,511.55	2,410,909.52
4	7.5% VAT	D/5	(20,438,214.88)	5,945,376.18	20,056,384.68	(34,549,223.38)
5	8% PENSION	D/7	35,951,170.42	57,575,328.47	57,575,328.47	35,951,170.42
6	1% STAMP DUTY	D/8	1,764,576.48	1,139,433.61	3,315,563.75	(411,553.66)
	270 317 11111 2311	5,5	2,701,370.10	1,133,133.61	3,313,363.73	(111)333.00)
				444.204.025.20	407 404 400 00	
	Sub-total		28,272,183.90	114,291,976.58	137,124,429.08	5,439,731.40
	Other Deposits 1:					
7	NULGE	D/2	1,387,652.91	7,917,769.42	7,917,769.42	1,387,652.91
		,	, ,	, ,	, ,	, ,
	NA 11 10/11	D/2	774 640 17	11 014 566 77	11 014 566 77	774 640 47
8	M.H.W.U	D/3	774,640.17	11,014,566.77	11,014,566.77	774,640.17
9	10% RETENTION MONEY	D/6	-	5,033,222.66	-	5,033,222.66
10	BALANCE PAYMENT	D/9	2,239,752.27	108,636.36	3,973,800.00	(1,625,411.37)
11	MDG`S	D/10	666,000.00			666,000.00
	566	2,10	300,000.00			230,000.00

12	M.H.W.U LOAN	D/11	-	-	-	_
12	William Security	D/II	1,858,121.11			
13	NULGE LOAN	D/12	1,030,121.11			1,858,121.11
14	PARTY CONTRIBUTION	D/13	-	1,884,574.77	1,884,574.77	-
15	HEALTH CONTRI. POLITICIAN	D/14	-	693,000.00	693,000.00	-
16	LOAN REPAYMENT	D/15	-	-	-	-
17	GEZAWA DEDUCTION	D/16	-	2,043,500.00	2,043,500.00	_
18	HEALTH CONTRI. STAFF	D/	-	21,567,200.00	21,567,200.00	_
19	NASSARAWA	D/	-	3,721,688.00	3,721,688.00	_
20	MINJIBIR DED	D/	-	2,790,600.00	2,790,600.00	_
21	MOTORCYCLE	D/	-	26,060,400.00	26,060,400.00	_
22	D/TOFA	D/	-	3,586,690.00	3,586,690.00	
23	DAMBATTA	D/	-	1,419,590.00	1,419,590.00	-
24	FAGGE DED		-	3,455,400.00	3,455,400.00	-
		D/	-	5,142,556.38	5,142,556.38	-
25	CREDIT DIRECT	D/		362,392.38	362,392.38	-
32	OVER PAYMENT DED.	D/		971,700.52	971,700.52	-
33	LOAN BOOK			371,700.32	371,700.32	-
			6,926,166.46	97,773,487.26	96,605,428.24	8,094,225.48
	Sub-total		-	-	-	_
93						
	TOTAL		35,198,350.36	212,065,463.84	233,729,857.32	13,533,956.88





NASSARAWA LOCAL GOVERNMENT

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

In case of reply please quote Reference No: Bompai Road P.M.B. 3021, Kano - Nigeria Tel: 064-633145 63815, 632921

Date:	
D	

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

NASSARAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

NASSARAWA LOCAL GOVT. COUNCIL

mon



NASSARAWA LOCAL GOVERNMENT

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

In case of reply please quote Reference No: Bompai Road P.M.B. 3021, Kano - Nigeria Tel: 064-633145 63815, 632921

Date:	
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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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

NASSARAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

NASSARAWA LOCAL GOVT. COUNCIL



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF NASSARAWA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Nassarawa Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Nassarawa Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA
AUDITOR GENERAL

2024 1446 AH

NASSARAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

		ACTUAL	PREVIOUS
CASH FLOWS FROM OPERATING ACTIVITIES	Notes		YEAR 2023
PECEIDTS			(=N=)
		, ,	2,070,636,725.13
·			2,218,298,373.63
	$+$ $_{1}$ $+$		1,321,584,068.81
•	-	2,920,090,200.50	
	\dashv \vdash		45,454,545.46 243,153,961.43
· · · · · · · · · · · · · · · · · · ·	1	42 090 500 00	
			34,106,195.04 49,054,223.23
			23,700,000.00
	\dashv \vdash	10,112,300.00	23,700,000.00
	-		
	- 		
· •	\dashv \vdash		
,	- - -	-	
		9 221 504 206 75	6 005 000 002 72
Total Receipts from Operating Activities (A)		8,321,504,306.75	6,005,988,092.73
DAVMENTS:			
		2 906 225 102 26	2,914,519,850.72
			189,545,452.94
	+		605,203,123.40
	'		259,847,755.89
	\dashv \vdash	210,005,042.75	259,047,755.09
	-	16 60E 9E9 61	147,866,767.61
		40,003,636.04	147,800,707.01
		A 022 220 555 5A	4,116,982,950.56
Total Outriow from Operating Activities (b)		4,555,255,555.54	4,110,302,330.30
Net Cashflow From Operating Activities C = (A-B)		3.388.264.751.21	1,889,005,142.17
the cashing the same of the sa		0,000,000,700	
CASH OUTFLOW FROM INVESTING ACTIVITIES			
		2.109.531.039.64	89,340,339.71
	1		201,795,894.42
·	1		19,126,774.40
· ·	9		4,730,984.50
	†		,,
•	1		175,546,443.82
		6,524,194,523.33	490,540,436.85
•	-	, , ,	, ,
Net Cash Flow from Investing Activities E = (C-D)		(3,135,929,772.12)	1,398,464,705.32
•			
CASH OUTFLOW FROM FINANCING ACTIVITIES			
<u>CASH OUTFLOW FROM FINANCING ACTIVITIES</u> Capital Expenditure on Aids & Grant			
Capital Expenditure on Aids & Grant			
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F		-	-
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:		(3.139.631.319.79)	1,208,141,580.69
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		(3,139,631,319.79)	1,208,141,580.69 13,124.664.68
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability		(2,248,090.80)	13,124,664.68
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		(2,248,090.80) (3,137,383,228.99)	13,124,664.68 1,195,016,916.01
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability		(2,248,090.80)	13,124,664.68
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F		(2,248,090.80) (3,137,383,228.99) (3,137,383,228.99)	13,124,664.68 1,195,016,916.01 1,195,016,916.01
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G		(2,248,090.80) (3,137,383,228.99)	13,124,664.68 1,195,016,916.01
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F)		(2,248,090.80) (3,137,383,228.99) (3,137,383,228.99) 1,453,456.87	13,124,664.68 1,195,016,916.01 1,195,016,916.01 203,447,789.31
Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F		(2,248,090.80) (3,137,383,228.99) (3,137,383,228.99)	13,124,664.68 1,195,016,916.01 1,195,016,916.01
	Local Govt Share of Statutory Allocation Local Govt Share of VAT Other Federally Allocated Revenue 10% State Allocation Other Capital Receipts Tax Revenue Non Tax Revenue Investment Income Interest Earned Refund and Re-imbursement Aids & Grants Domestic Loans/Borrowings Extraordinary Items Prepayments/Arrears of Revenue Total Receipts from Operating Activities (A) PAYMENTS: Salaries & Wages Social Benefits Overhead Cost Grants & Contributions Subsidies General Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	RECEIPTS Local Govt Share of Statutory Allocation Local Govt Share of VAT Other Federally Allocated Revenue 10% State Allocation Other Capital Receipts Tax Revenue 2 Non Tax Revenue 3 Investment Income Interest Earned Refund and Re-imbursement Aids & Grants Domestic Loans/Borrowings Extraordinary Items Prepayments/Arrears of Revenue Total Receipts from Operating Activities (A) PAYMENTS: Salaries & Wages Social Benefits Overhead Cost Grants & Contributions Subsidies General Domestic Interest/Discount Transfer to other Fund Total Outflow from Operating Activities (B) Net Cashflow From Operating Activities (C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	YEAR 2024

NASSARAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	-
Main Account		76,969,952.79	247,942,813.89
Project Account			15,191.29
Revenue Account		27,277,412.43	1,008,191.89
Others		100,028.20	1,454,590.53
Taj Bank (fertilizer)		54,263,603.20	
Access Bank		93,263,247.85	
Total Recurrent Assets (A)	10	251,874,244.47	250,420,787.60
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.96
Advances	12		
Retained Balance		1,096,414,461.76	3,982,779,972.07
Stabilization		709,612.38	832,487,435.51
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		1,097,124,074.14	4,815,267,407.58
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		1,352,659,734.55	5,069,349,611.14
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>		<u> </u>	
Government		242,713,363.00	245,019,647.80
Others 1		117,587,143.14	117,528,949.14
Others 2		-	-
Total Deposits (E)		360,300,506.14	362,548,596.94
Balance of Assets Over Liabilities (F)		1,103,033,580.88	-
Total Liabilities (G= D+E+F)		1,463,334,087.02	362,548,596.94

NASSARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

					Cumplemen	1	
Previous Year	Description	Not	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)	-	es			Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
2,070,636,725.13	Statutory Allocation		975,600,890.20	5,932,804,618.65		5,932,804,618.65	4,957,203,728.45
2,218,298,373.63	Local Govt Share of VAT		4,264,466,819.08	2,713,321,859.25		2,713,321,859.25	(1,551,144,959.8
	Other Federally Allocated	1	, , ,				(1,079,688,524.5
1,321,584,068.81	Revenue	_	2,920,890,268.50	1,841,201,743.95		1,841,201,743.95	5)
45,454,545.46	10% State Allocation		-	125,000,000.00		125,000,000.00	125,000,000.00
243,153,961.43	Other Capital Receipts		-	_		_	0.00
			42 000 500 00	64 500 000 00		64 500 000 00	24 540 500 00
34,106,195.04	Tax Revenue	2	42,980,500.00	64,500,000.00		64,500,000.00	21,519,500.00
49,054,223.23	Non Tax Revenue	3	101,453,528.97	289,912,500.00		289,912,500.00	188,458,971.03
23,700,000.00	Investment Income		16,112,300.00	58,600,000.00		58,600,000.00	42,487,700.00
	Interest Farned						0.00
-	Interest Earned Refund and Re-			-			0.00
-	imbursement	4	-	-		-	0.00
-	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
	Domestic						0.00
-	Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	21,200,000.00		21,200,000.00	21,200,000.00
-	Prepayments/Arrears of Revenue		-	200,000.00		200,000.00	200,000.00
6 005 000 003 73	Total Revenue (A)		9 221 504 206 75	11 000 740 721 95		11 066 740 731 85	2 745 226 445 40
6,005,988,092.73	Total Revenue (A)		8,321,504,306.75	11,066,740,721.85	-	11,066,740,721.85	2,745,236,415.10
	LESS EXPENDITURE:						
2,914,519,850.72	Salaries & Wages	5	3,806,225,103.26	3,526,763,484.19		3,526,763,484.19	(279,461,619.07)
189,545,452.94	Social Benefits	6	50,009,066.81	130,607,175.25		130,607,175.25	80,598,108.44
605,203,123.40	Overhead Cost	7	811,735,884.08	1,194,130,000.00		1,194,130,000.00	382,394,115.92
259,847,755.89	Grants & Contributions		218,663,642.75	337,000,000.00		337,000,000.00	118,336,357.25
, ,	Subsidies General			, ,			
-			-	-	0	0	0.00
147,866,767.61	Domestic Interest/Discount	8	46,605,858.64	-	0	0	(46,605,858.64)
	Transfer to other Fund		-		0	0	0.00
4 116 082 050 56	Total Evenenditure (D)		4 022 220 555 54	F 199 F00 CF0 44		F 199 F00 CF0 44	255 261 102 00
4,116,982,950.56	Total Expenditure (B)		4,933,239,555.54	5,188,500,659.44	-	5,188,500,659.44	255,261,103.90
1,889,005,142.17	Operating Balance: (A - B)		3,388,264,751.21	5,878,240,062.41	-	5,878,240,062.41	2,489,975,311.20
	Transfer to Oct (15)						
1,889,005,142.17	Transfer to Capital Development Fund		3,388,264,751.21				
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	'		, , , , , , , , , , , , , , , , , , , ,	·			

NASSARAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplemen tary Budget 2024	Performance on Budget (%)
46,972,979.29	Opening Balance 1/1/2024		250,420,787.60				
	Add: Revenue						-
1,889,005,142.17	Transfer from Capítal Development Fund		3,388,264,751.21				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%
1,935,978,121.46	Total Revenue		3,638,685,538.81	-	-	-	0%
							-
	Less: Capital Expenditure		I	I	I		-
89,340,339.71	Fixed Assets Procured		2,109,531,039.64	1,122,831,313.76	1,122,831,313.76		188%
201,795,894.42	Construction / Provision		3,525,672,550.81	2,336,966,888.09	2,336,966,888.09		151%
19,126,774.40	Rehabilitation / Repairs	9	637,158,644.47	1,386,000,000.00	1,386,000,000.00		46%
4,730,984.50	Preservation of the Environment		18,978,182.00	325,000,000.00	325,000,000.00		6%
-	Other Capital Project		105,454.55	-	-		#DIV/0!
175,546,443.82	Liabilities / Equities		232,748,651.86	374,999,500.00	374,999,500.00		62%
490,540,436.85	Sub-total		6,524,194,523.33	5,545,797,701.85	5,545,797,701.85	-	118%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
490,540,436.85	Total Capital Expenditure for the year		6,524,194,523.33	5,545,797,701.85	5,545,797,701.85	-	118%
							-
1,445,437,684.61	Closing Balance		(2,885,508,984.52)	(5,545,797,701.85)	(5,545,797,701.85)	0.00	(1.18)

SCHEDULE OF INVESTMENTS

NASSARAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS NASARAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	3,982,779,972.07	8,526,060,518.71	11,412,426,029.02	1,096,414,461.76
-	Retained Balance	3,302,113,312.01	0,320,000,310.71	11,412,420,023.02	1,030,414,401.70
2	Stabilization	832,487,435.51		831,777,823.13	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYEE	D/1	20,087,109.16	65,674,444.19	65,674,444.19	20,087,109.16
2	NULGE	D/2	(12,804,351.12)	8,643,343.17	8,643,343.17	(12,804,351.12)
4	WHT (BIR)	D/3	205,936,118.96	5,765,727.27	5,765,727.27	205,936,118.96
5	WHT (FIR)	D/4	(7,969,356.63)			(7,969,356.63)
6	MHWU	D/5	5,195,374.30	19,254,498.41	19,254,498.41	5,195,374.30
7	VAT	D/6	2,548,307.78			2,548,307.78
8	STAMP DUTY	D/7	19,307,578.66		2,306,290.80	17,001,287.86
9	8% PENSION	D/12	9,078,907.88	82,351,394.98	82,351,394.98	9,078,907.88
10	10% RETENTION	D/11	3,639,964.81			3,639,964.81
11						-
12						-
	Sub-total		245,019,653.80	181,689,408.02	183,995,698.82	242,713,363.00
	Other Deposits 1:					
13	PARTY CONTRIBUTION		90,789,370.18	2,400,203.61	2,400,203.61	90,789,370.18
14	HEALTH CONTRIBUTION			28,742,600.00	28,742,600.00	-
15	BALANCE PAYMENT		3,789,890.96	888,200.00	830,000.00	3,848,090.96
16	MOTORCYCLE LOAN		22,949,682.00	18,852,250.00	18,852,250.00	22,949,682.00
17	NULGE DED					-

	1				
18	HEALTH CONTRI PARTY		805,000.00	805,000.00	-
19	FAGGE DED		10,154,020.00	10,154,020.00	_
			, ,	, ,	
20	OVER PAYMENT		680,240.73	680,240.73	_
	O LICE TO THE STATE OF THE STAT		000,2 10.70	000,2 10.73	
21	GWARZO DED				_
21	OWARZO DED				
22	NASSARAWA DED		29,717,387.00	20 717 297 00	
	NASSARAWA DED		29,717,387.00	29,717,387.00	-
22	WINCH DED		02.500.00	02.500.00	
23	KUNCHI DED		82,500.00	82,500.00	-
24	WARAWA DED				-
25	MOTORCYLE 2				-
26	D/TOFA DED		1,716,250.00	1,716,250.00	-
27	CREADIT DIRECT		12,147,808.52	12,147,808.52	-
28	LOAN BOOK		2,635,003.73	2,635,003.73	-
29	PAYEE PARTY		1,899,443.38	1,899,443.38	-
		117,528,943.14	110,720,906.97	110,662,706.97	117,587,143.14
			_		_ [
	Sub-total	_	_	-	_
93	340 10101				
	TOTAL	362,548,596.94	292,410,314.99	20/ 658 /05 70	360,300,506.14
	IUIAL	 302,340,330.34	232,410,314.33	234,030,403.73	300,300,300.14





RANO LOCAL GOVERNMENT

(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:	
Duto.	

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

1/mmmm

CHAIRMAN

RANO LOCAL GOVT, COUNCIL

amo

Honem

KANO STATE

SIGNATURE:

THE REST LAND

TREASURER

RANO LOCAL GOVT. COUNCIL



RANO LOCAL GOVERNMENT

(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, 2024

Best Regard,

1/mmmm

SIGNATURE:

1 division of

amo

Guren

CHAIRMAN

RANO LOCAL GOVT, COUNCIL

KANO STATE

SIGNATURE:

TREASURER

RANO LOCAL GOVT. COUNCIL



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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF RANO LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Rano Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Rano Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

RANO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

AAIAH 5./5 555				DD TI (1011)
ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024			YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
4,326,558,369.06	Local Govt Share of Statutory Allocation	-	488,656,944.42	1,037,136,215.55
1,413,404,015.38	Local Govt Share of VAT		2,195,407,221.50	1,149,946,522.84
992,956,941.45	Other Federally Allocated Revenue	1 1	1,560,003,541.11	667,418,671.66
69,000,000.00	10% State Allocation	-	-	45,454,545.46
	Other Capital Receipts		- 222 605 00	243,153,961.43
5,170,000.00	Tax Revenue	2	322,605.00	1,361,795.04
99,736,916.13	Non Tax Revenue	3	58,454,791.65	1,557,185.71
18,250,000.00	Investment Income	-	878,310.00	1,079,300.00
-	Interest Earned		-	
- 44 000 000 00	Refund and Re-imbursement	4	-	
11,000,000.00	Aids & Grants	-	-	
-	Domestic Loans/Borrowings	-	-	
1,100,000.00	Extraordinary Items	-	-	
330,000.00	Prepayments/Arrears of Revenue		-	
6,937,506,242.02	Total Receipts from Operating Activities (A)		4,303,723,413.68	3,147,108,197.69
	PAYMENTS:		1 000 100 === ::	4 546 555 515 51
1,785,996,416.61	Salaries & Wages	5	1,936,138,776.40	1,518,033,910.70
243,055,992.00	Social Benefits	6	49,280,454.54	68,181,818.18
1,047,769,606.59	Overhead Cost	7	739,515,806.62	499,906,420.11
189,000,000.00	Grants & Contributions		115,714,959.52	182,891,436.75
-	Subsidies General		-	
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund		-	
3,265,822,015.20	Total Outflow from Operating Activities (B)		2,887,255,855.72	2,416,880,353.25
	Net Cashflow From Operating Activities C = (A-B)		1,416,467,557.96	730,227,844.44
			1,416,467,557.96	730,227,844.44
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
314,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured		217,806,769.97	11,477,363.64
2,140,884,645.34	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision		217,806,769.97 1,971,715,720.62	
2,140,884,645.34 493,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs		217,806,769.97	11,477,363.64
2,140,884,645.34 493,000,000.00 108,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	217,806,769.97 1,971,715,720.62	11,477,363.64
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	217,806,769.97 1,971,715,720.62 59,767,398.53	11,477,363.64 198,118,369.47
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - - 21,520,160.37	11,477,363.64 198,118,369.47 215,692,648.75
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	217,806,769.97 1,971,715,720.62 59,767,398.53	11,477,363.64 198,118,369.47
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - - 21,520,160.37	11,477,363.64 198,118,369.47 215,692,648.75
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49 (854,342,491.53)	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86 304,939,462.58
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49 (854,342,491.53)	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86 304,939,462.58
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49 (854,342,491.53)	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86 304,939,462.58
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49 (854,342,491.53)	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86 304,939,462.58
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account =	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49 (854,342,491.53)	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86 304,939,462.58
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49 (854,342,491.53) (789,449,529.56) (9,782,138.42) (779,667,391.14)	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86 304,939,462.58 - 207,384,243.30 18,214,859.90 189,169,383.40
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49 (854,342,491.53) (789,449,529.56) (9,782,138.42) (779,667,391.14)	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86 304,939,462.58 - 207,384,243.30 18,214,859.90 189,169,383.40
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49 (854,342,491.53) - (789,449,529.56) (9,782,138.42) (779,667,391.14) (779,667,391.14)	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86 304,939,462.58 207,384,243.30 18,214,859.90 189,169,383.40 189,169,383.40
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) Cash & Its Equivalent as at 1/1/2024 = H	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49 (854,342,491.53) - (789,449,529.56) (9,782,138.42) (779,667,391.14) (779,667,391.14)	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86 304,939,462.58 207,384,243.30 18,214,859.90 189,169,383.40 189,169,383.40
2,140,884,645.34 493,000,000.00 108,000,000.00 40,000,000.00 378,500,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	217,806,769.97 1,971,715,720.62 59,767,398.53 - 21,520,160.37 2,270,810,049.49 (854,342,491.53) (789,449,529.56) (9,782,138.42) (779,667,391.14) (779,667,391.14)	11,477,363.64 198,118,369.47 215,692,648.75 425,288,381.86 304,939,462.58 207,384,243.30 18,214,859.90 189,169,383.40 189,169,383.40 115,770,079.18

RANO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	
Main Account		18,440,225.68	183,083,451.40
Project Account (Access Bank)		38,297,134.51	
Revenue Account		90,372.47	1,745.34
Others (GT)		99,463.13	659.44
Taj Bank		51,483,560.00	
Total Recurrent Assets (A)	10	108,410,755.79	183,085,856.18
Non-Current Assets			
Total Investments (B)	<u>11</u>	4,132,793.94	4,132,793.94
-			
<u>Advances</u>	12		
Retained Balance		183,705,150.89	427,739,522.42
Stabilization		709,612.38	546,124,770.41
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	973,864,292.83
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		296,958,313.00	1,161,082,942.95
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		66,563,698.77	76,345,837.14
Others 1		28,081,790.42	28,081,790.47
Others 2			-
Total Deposits (E)		94,645,489.19	104,427,627.61
Balance of Assets Over Liabilities (F)		202,312,823.81	1,056,655,315.34
Total Liabilities (G= D+E+F)		296,958,313.00	1,161,082,942.95
(5 = = 1)		,,	,,,- :=:-

RANO LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

					,		
Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
1,037,136,215.55	Local Govt Share of Statutory Allocation		488,656,944.42	4,326,558,369.06		4,326,558,369.06	3,837,901,424.64
1,037,130,213.33	Statutory Anocation	-	488,030,344.42	4,320,338,309.00		4,320,338,309.00	3,837,901,424.04
1,149,946,522.84	Local Govt Share of VAT	-	2,195,407,221.50	1,413,404,015.38		1,413,404,015.38	(782,003,206.12)
667,418,671.66	Other Federally Allocated Revenue	<u>1</u>	1,560,003,541.11	992,956,941.45		992,956,941.45	(567,046,599.66)
45,454,545.46	10% State Allocation	-	-	69,000,000.00		69,000,000.00	69,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,361,795.04	Tax Revenue	2	322,605.00	5,170,000.00		5,170,000.00	4,847,395.00
1,301,793.04	Tax Nevenue		322,003.00	3,170,000.00		3,170,000.00	4,847,393.00
1,557,185.71	Non Tax Revenue	3	58,454,791.65	99,736,916.13		99,736,916.13	41,282,124.48
1,079,300.00	Investment Income		878,310.00	18,250,000.00		18,250,000.00	17,371,690.00
	lotorest Formed						0.00
-	Interest Earned Refund and Re-	-	-	-		<u>-</u>	0.00
-	imbursement	4	-	-		-	0.00
_	Aids & Grants		_	11,000,000.00		11,000,000.00	11,000,000.00
	Domestic					, ,	
-	Loans/Borrowings	_	-	-		-	0.00
-	Extraordinary Items		-	1,100,000.00		1,100,000.00	1,100,000.00
_	Prepayments/Arrears of Revenue		_	330,000.00		330,000.00	330,000.00
	Revenue		_	330,000.00		330,000.00	330,000.00
3,147,108,197.69	Total Revenue (A)		4,303,723,413.68	6,937,506,242.02	-	6,937,506,242.02	2,633,782,828.34
	LESS EXPENDITURE:						
1,518,033,910.70	Salaries & Wages	5	1,936,138,776.40	1,785,996,416.61		1,785,996,416.61	(150,142,359.79)
68,181,818.18	Social Benefits	6	49,280,454.54	243,055,992.00		243,055,992.00	193,775,537.46
499,906,420.11	Overhead Cost	7	739,515,806.62	1,047,769,606.59		1,047,769,606.59	209 252 700 07
499,900,420.11	Overnead Cost		759,515,800.02	1,047,769,606.59		1,047,769,606.59	308,253,799.97
182,891,436.75	Grants & Contributions	_	115,714,959.52	189,000,000.00		189,000,000.00	73,285,040.48
	Subsidies General				0	0	0.00
147.000.707.51	Domestic		46 605 050 64				
147,866,767.51	Interest/Discount	8	46,605,858.64	<u>-</u>	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
2,416,880,353.25	Total Expenditure (B)		2,887,255,855.72	3,265,822,015.20	_	3,265,822,015.20	378,566,159.48
730,227,844.44	Operating Balance: (A - B)		1,416,467,557.96	3,671,684,226.82	_	3,671,684,226.82	2,255,216,668.86
750,227,044.44			2,420,407,337.30	3,07 1,007,220.02		3,07 1,007,220.02	
	Transfer to Capital						
730,227,844.44	Development Fund		1,416,467,557.96				

RANO LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTE S	Actual 2024	Final Budget 2024	Original Budget	Supple mentary Budget 2024	Performance on Budget (%)
67,315,777.00	Opening Balance 1/1/2024 Add: Revenue		183,085,856.18				-
730,227,844.44	Transfer from Capítal Development Fund		1,416,467,557.96				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%
797,543,621.44	Total Revenue		1,599,553,414.14	-	-	-	0%
	Less: Capital Expenditure						-
11,477,363.64	Fixed Assets Procured		217,806,769.97	314,000,000.00	314,000,000.00		69%
198,118,369.47	Construction / Provision		1,971,715,720.62	2,140,884,645.34	2,140,884,645.34		92%
_	Rehabilitation / Repairs	9	59,767,398.53	493,000,000.00	493,000,000.00		12%
_	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%
215,692,648.75	Liabilities / Equities		21,520,160.37	378,500,000.00	378,500,000.00		6%
425,288,381.86	Sub-total		2,270,810,049.49	3,474,384,645.34	3,474,384,645.34	-	65%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
	I			I			-
425,288,381.86	Total Capital Expenditure for the year		2,270,810,049.49	3,474,384,645.34	3,474,384,645.34	-	65%
							-
372,255,239.58	Closing Balance		(671,256,635.35)	(3,474,384,645.34)	(3,474,384,645.34)	0.00	(0.65)

SCHEDULE OF INVESTMENTS

RANO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS RANO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	427,739,522.42	4,652,642,766.22	4,896,677,137.75	183,705,150.89
-	netained baidine	721,133,322.42	7,032,042,700.22	4,000,077,107.70	103,703,130.03
2	Stabilization	546,124,770.41		545,415,158.03	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYEE	D/1	2,983,716.57	31,875,041.80	31,875,041.80	2,983,716.57
2	5% WHT	D/2	23,898,375.30	5,765,727.27	14,352,908.25	15,311,194.32
4	1% STAMP DUTY	D/3	9,083,085.03	1,153,145.45	2,298,102.84	7,938,127.64
5	VAT	D/5	26,722,253.12			26,722,253.12
6	15% WHT ON RENT	D/6	704,500.00			704,500.00
7	DEVELOPMENT LEVY	D/7	893,753.06			893,753.06
8	STAMP DUTY BALANCE	D/10	1,768,293.43			1,768,293.43
9	5% WHT	D/11	10,241,860.63			10,241,860.63
10	PENSION CONTRI	D/		39,593,695.25	39,593,695.25	-
11						-
12						-
	Sub-total		76,295,837.14	78,387,609.77	88,119,748.14	66,563,698.77
	Other Deposits 1:					
13	NULGE		786,786.76	5,474,873.22	5,474,873.22	786,786.76
14	мнwu			7,519,257.76	7,519,257.76	-
15	BALANCE PAYMENT		4,871,645.68			4,871,645.68
16	15% BALANCE OF PAYMENT		135,000.00			135,000.00
17	STAMP DUTY		694,643.00			694,643.00
18	STAMP DUTY		2,298,739.65			2,298,739.65

	T II				
19	RETENTION	613,894.63			613,894.63
20	BALANCE PAYMENT	18,681,080.70			18,681,080.70
21	HEALTH CONTRI		14,592,000.00	14,592,000.00	-
22	PARTY CONTRI		2,314,701.20	2,314,701.20	-
23	NULGE DED		5,474,873.22	5,474,873.22	_
24	MOTORCYCLE LOAN		14,235,000.00	14,235,000.00	_
25	FAGGE DED		3,527,050.00	3,527,050.00	_
26	D/TOFA DED		172,200.00	172,200.00	
27	NASSARAWA		1,161,950.00	1,161,950.00	-
28	KUNCHI		98,400.00	98,400.00	
	HEALTH CONTRI POLITICIAN		781,000.00	781,000.00	_
30	CREDIT DIRECT		8,078,208.04	8,078,208.04	_
31	LOAN BOOK		3,264,079.52	3,264,079.52	_
32	PAYEE		1,877,611.81	1,877,611.81	_
33	17% PENSION		84,097,736.35	84,097,736.35	-
33		28,081,790.42	152,668,941.12	152,668,941.12	28,081,790.42
		20,002,700.12			
	Sub-total	_	-	-	
93					
	TOTAL	104,377,627.56	231,056,550.89	240,788,689.26	94,645,489.19





RIMIN GADO LOCAL GOVERNMENT

KANO STATE

Office of the Honourable Chairman

Rimin Gado Local Govt. Secretariat P.M.B 3021 Gwarzo Road, Kano - Nigeria Tal:

In	Case o	Reply	please	quote
Ref No				V 4-

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

RIMIN GADO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

RIMIN GADO LOCAL GOVT. COUNCIL

KANO STATE



RIMIN GADO LOCAL GOVERNMENT

KANO STATE

Office of the Honourable Chairman

Rimin Gado Local Govt. Secretariat P.M.B 3021 Gwarzo Road, Kano - Nigeria Tal:

	In	Case	OI K	eply	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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

RIMIN GADO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

RIMIN GADO LOCAL GOVT. COUNCIL

KANO STATE



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF RIMIN GADO LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Rimin Gado Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Rimin Gado Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi ONA
AUDITOR GENERAL

2024 1446 AH

RIMIN GADO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

RIMIN GADO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
<u>Current Assets</u>			
Cash		-	2,790.80
Main Account		20,613.61	39,388,692.85
Access Bank		41,714,060.05	
Revenue Account		240,858.99	106,585.87
Taj Bank (Fertilizer Account)		55,070,467.00	
Others/GT		498,429.06	149,167,022.41
Total Recurrent Assets (A)	10	97,544,428.71	188,665,091.93
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,163,203.88	3,163,203.88
<u>Advances</u>	12		
Retained Balance		183,705,150.89	
Stabilization		709,612.38	510,938,128.08
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	510,938,128.08
Balance of Liabilities Over Assets (D)			656,881,124.62
Total Assets (D= A+B+C+D)		285,122,395.86	1,359,647,548.51
LIABILITIES	13		
Short Term Loans	13		
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEDOCITO			
<u>DEPOSITS</u>		420,000,500,04	456 655 633 35
Government		138,888,560.84	156,655,632.35
Others 1		13,526,010.53	10,951,473.61
Others 2		-	1,192,040,442.55
Total Deposits (E)		152,414,571.37	1,359,647,548.51
Balance of Assets Over Liabilities (F)		132,707,824.49	
Total Liabilities (G= D+E+F)		285,122,395.86	1,359,647,548.51

RIMIN GADO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

		S			tary		
					Budget	Budget	Final Budget
	DEVENUE.						
	REVENUE: Local Govt Share of						
	Statutory Allocation		483,609,630.41	5,092,944,235.73		5,092,944,235.73	4,609,334,605.32
	Local Govt Share of VAT		2,009,016,237.77	1,047,436,666.09		1,047,436,666.09	(961,579,571.68)
	Other Federally Allocated Revenue	1	1,540,582,048.44	293,763,339.61		293,763,339.61	(1,246,818,708.83
45,454,545.46	10% State Allocation		-	30,000,000.00		30,000,000.00	30,000,000.00
243,153,961.43	Other Capital Receipts		1,192,040,442.55	-		-	(1,192,040,442.55
11,306,195.04	Tax Revenue	2	4,000,000.00	9,000,000.00		9,000,000.00	5,000,000.00
	Non Tax Revenue	3	63,537,573.09	97,334,061.19		97,334,061.19	33,796,488.10
, ,	Investment Income		1,281,610.00	6,000,000.00		6,000,000.00	4,718,390.00
	Interest Earned		1,201,010.00	0,000,000.00		0,000,000.00	0.00
	Refund and Re-		-	- _		- _	0.00
	imbursement	4	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
-	Domestic Loans/Borrowings		-	-		-	0.00
	Extraordinary Items		-	1,000,000.00		1,000,000.00	1,000,000.00
I I	Prepayments/Arrears of Revenue		-	300,000.00		300,000.00	300,000.00
3,039,501,428.54	Total Revenue (A)		5,294,067,542.26	6,587,778,302.62	-	6,587,778,302.62	1,293,710,760.36
	LESS EXPENDITURE:						
1,460,987,479.71	Salaries & Wages	5	1,869,067,467.56	1,594,977,193.35		1,594,977,193.35	(274,090,274.21)
176,620,468.40	Social Benefits	6	236,877,967.50	118,700,000.00		118,700,000.00	(118,177,967.50)
218,931,071.07	Overhead Cost	7	850,192,010.01	1,112,242,000.00		1,112,242,000.00	262,049,989.99
170,539,956.85	Grants & Contributions		173,870,878.08	201,000,000.00		201,000,000.00	27,129,121.92
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64		0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
2,174,945,743.54	Total Expenditure (B)		3,176,614,181.79	3,026,919,193.35	-	3,026,919,193.35	(149,694,988.44)
864,555,685.00	Operating Balance: (A - B)		2,117,453,360.47	3,560,859,109.27	-	3,560,859,109.27	1,443,405,748.80
I I	Transfer to Capítal Development Fund		2,117,453,360.47				

RIMIN GADO LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Suppleme ntary Budget 2024	Performance on Budget (%)
40,928,807.45	Opening Balance 1/1/2024		188,665,091.93				-
	Add: Revenue						-
864,555,685.00	Transfer from Capital Development Fund		2,117,453,360.47				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%
905,484,492.45	Total Revenue		2,306,118,452.40	-	-	-	0%
							-
	Less: Capital Expenditure				T	1	-
45,353,863.63	Fixed Assets Procured		222,907,400.96	282,100,000.00	282,100,000.00		79%
578,286,745.42	Construction / Provision		903,819,230.62	2,551,862,447.49	2,551,862,447.49		35%
11,388,087.46	Rehabilitation / Repairs	9	67,161,625.68	294,000,000.00	294,000,000.00		23%
-	Preservation of the Environment		566,022.00	80,000,000.00	80,000,000.00		1%
-	Other Capital Project		-	-	-		#DIV/0!
99,014,302.80	Liabilities / Equities		133,410,132.10	150,000,000.00	150,000,000.00		89%
734,042,999.31	Sub-total		1,327,864,411.36	3,357,962,447.49	3,357,962,447.49	-	40%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	_	0%
				-			-
734,042,999.31	Total Capital Expenditure for the year		1,327,864,411.36	3,357,962,447.49	3,357,962,447.49	-	40%
							-
171,441,493.14	Closing Balance		978,254,041.04	(3,357,962,447.49)	(3,357,962,447.49)	0.00	(0.40

SCHEDULE OF INVESTMENTS

RIMIN GADO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS RIMIN GADO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	1,192,040,442.56	4,521,449,800.48	5,529,785,092.15	183,705,150.89
2	Stabilization	510,938,128.08		510,228,515.70	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	Paye	D/1	30,392,039.97	35,915,214.24	35,915,214.24	30,392,039.97
2	5% Tax (FIR)	D/2	53,510,106.60	9,766,161.59	12,066,882.20	51,209,385.99
	D70 Tax (TIII)	5/2	33,310,100.00	3,700,101.33	12,000,002.20	31,203,303.33
		5 /0	22.25.22.24		20 400 504 05	24 222 272 22
4	7.5% Vat	D/3	38,853,093.21	6,386,567.07	20,400,681.05	24,838,979.23
5	5% TAX (BIR)	D/4	4,247,895.16	-	-	4,247,895.16
6	8% Pension	D/7	23,104,936.03	46,814,283.01	46,814,283.01	23,104,936.03
		, -	, , , , , , , , , , , , , , , , , , , ,	-,:,:-	-,,	, , ,
_	10/ Stamp Duty	D/10	6 547 561 20	2.054.222.66	2 506 560 58	E 00E 224 46
7	1% Stamp Duty	D/10	6,547,561.38	2,054,332.66	3,506,569.58	5,095,324.46
			1			l l
						-
						<u>-</u>
	Sub-total		156,655,632.35	100,936,558.57	118,703,630.08	138,888,560.84
	Sub-total		156,655,632.35	100,936,558.57	118,703,630.08	138,888,560.84
			156,655,632.35	100,936,558.57	118,703,630.08	138,888,560.84
	Sub-total Other Deposits 1:		156,655,632.35	100,936,558.57	118,703,630.08	138,888,560.84
	Other Deposits 1:					
8			156,655,632.35 7,557,975.82	100,936,558.57 6,408,241.33	118,703,630.08 6,408,241.33	- 138,888,560.84 7,557,975.82
8	Other Deposits 1:					
	Other Deposits 1:					
	Other Deposits 1:		7,557,975.82	6,408,241.33	6,408,241.33	7,557,975.82
9	Other Deposits 1: NULGE M.H.W.U		7,557,975.82 2,015,006.41	6,408,241.33 9,004,586.12	6,408,241.33	7,557,975.82 2,015,006.41
9	Other Deposits 1:		7,557,975.82	6,408,241.33	6,408,241.33	7,557,975.82
9	Other Deposits 1: NULGE M.H.W.U 10% RETENTION		7,557,975.82 2,015,006.41 12,855,719.93	6,408,241.33 9,004,586.12 2,135,583.43	6,408,241.33 9,004,586.12	7,557,975.82 2,015,006.41 14,991,303.36
9	Other Deposits 1: NULGE M.H.W.U		7,557,975.82 2,015,006.41	6,408,241.33 9,004,586.12	6,408,241.33	7,557,975.82 2,015,006.41 14,991,303.36
9	Other Deposits 1: NULGE M.H.W.U 10% RETENTION		7,557,975.82 2,015,006.41 12,855,719.93	6,408,241.33 9,004,586.12 2,135,583.43	6,408,241.33 9,004,586.12	7,557,975.82 2,015,006.41 14,991,303.36
9 10 11	Other Deposits 1: NULGE M.H.W.U 10% RETENTION		7,557,975.82 2,015,006.41 12,855,719.93	6,408,241.33 9,004,586.12 2,135,583.43	6,408,241.33 9,004,586.12	7,557,975.82 2,015,006.41 14,991,303.36

18	MOTORCYCLE DED	613,032.66	16,662,250.00	16,662,250.00	613,032.66
19	HEALTH CONTRIBUTION		17,488,400.00	17,488,400.00	-
20	NAVA DANAVA DEDUCTION				
20	WARAWA DEDUCTION				-
21	PARTTY CONTRIBUTION		2,391,724.57	2,391,724.57	-
	HEALTH CONTRIBUTION				
22	POL		805,000.00	805,000.00	-
23	NASARAWA DEDUCTION		10,065,986.50	10,065,986.50	-
24	GWALE DEDUCTION				_
	SWALL BEDGGHON				
25	COURT ORDER				-
26	FAGGE DEDUCTION		3,821,600.00	3,821,600.00	-
27	DAWAKIN TOFA DEDUCTION		311,900.00	311,900.00	_
2,	BEBOCHON		311,500.00	311,300.00	
28	CREDIT DIRECT		7,895,017.46	7,895,017.46	-
29	LOAN BOOK		1,560,789.46	1,560,789.46	-
30	DAVEE		1,765,230.40	1,765,230.40	
30	PAYEE		1,705,230.40	1,705,230.40	-
		10,951,473.61	82,027,952.76	79,453,415.84	13,526,010.53
				, ,	
			-		-
	Sub-total				
	Sub-total	-	-	-	-
93	Retained Balance				
	TOTAL	167,607,105.96	182,964,511.33	198,157,045.92	152,414,571.37



ROGO LOCA

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

(OFFICE OF THE	HON. CHAIRMAN)
In case of reply Pla	ease quote Reference
No	

STATEMENT OF ACCOUNTING POLICY

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

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

ROGO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

-INOT

ROGO LOCAL GOVT. COUNCIL

KANO STATE



ROGO LOCA KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

In case of reply Please quote Reference Rogo Local Govt. Secretariat P.M.B. 3021, Rogo Town, Kano - Nigeria.

Tel:

Mobile:

No	DATE	

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the 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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

ROGO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

ROGO LOCAL GOVT. COUNCIL

KANO STATE



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA, 2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF ROGO LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Rogo Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Rogo Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

ROGO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CACH FLOWIC FROM ORFRATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
4,196,694,933.19	Local Govt Share of Statutory Allocation		578,892,975.98	1,228,655,147.83
1,555,892,782.00	Local Govt Share of VAT		2,572,797,492.65	1,344,810,699.37
1,515,589,971.24			1,811,996,422.22	788,399,311.34
69,000,000.00	10% State Allocation		-	45,454,545.46
-	Other Capital Receipts		-	243,153,961.43
4,600,000.00	Tax Revenue	2	=	1,340,195.04
137,227,624.35	Non Tax Revenue	3	65,810,343.96	2,875,006.09
3,650,000.00	Investment Income		183,620.00	394,775.00
-	Interest Earned		-	· · · · · · · · · · · · · · · · · · ·
-	Refund and Re-imbursement	4	-	
-	Aids & Grants		-	
_	Domestic Loans/Borrowings		-	
_	Extraordinary Items		-	
	Prepayments/Arrears of Revenue		-	
7,482,655,310.78	Total Receipts from Operating Activities (A)		5,029,680,854.81	3,655,083,641.56
7,102,000,020.10	The state of the s		0,020,000,0002	0,000,000,0 :=:00
	PAYMENTS:			
1,981,547,805.85	Salaries & Wages	5	1,792,149,740.27	1,358,897,141.29
212,927,900.00	Social Benefits	6	166,135,096.38	68,181,818.18
1,220,717,822.68	Overhead Cost	7	651,693,407.25	590,925,547.62
164,000,000.00	Grants & Contributions	1	201,147,924.00	109,873,555.18
104,000,000.00	Subsidies General		201,147,324.00	109,873,333.18
	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
<u>-</u>	- Transfer to other Fund		40,003,838.04	147,000,707.51
3,579,193,528.53	Total Outflow from Operating Activities (B)		2,857,732,026.54	2,275,744,829.77
3,3/3,133,326.33	Total Outriow from Operating Activities (b)		2,037,732,020.34	2,215,144,625.11
	Net Cashflow From Operating Activities C = (A-B)		2,171,948,828.27	1 270 220 011 70
	Net Cashhow From Operating Activities C = (A-b)		2,171,340,020.27	1,379,338,811.79
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
496,500,000.00	Fixed Assets Procured		425,940,909.09	73,353,207.33
			, , ,	· · ·
1,415,500,000.00 720,135,155.05	Construction / Provision Rehabilitation / Repairs		3,134,724,996.34 1,639,113,007.44	193,576,873.06 74,500,000.00
	•	9	· · · · · · · · · · · · · · · · · · ·	
405,000,000.00	Preservation of the Environment	─	190,000,000.00	4,131,283.05
95,000,000.00	Other Capital Project Liabilities / Equities		164 659 363 64	110 420 475 75
717,000,000.00	*		164,658,363.64	119,430,475.75
3,849,135,155.05	Total Capital Expenditure = D		5,554,437,276.51	464,991,839.19
	Not Cook Flow from Investing Activities F - (C.D.)		(2 202 400 440 24)	014 246 072 66
	Net Cash Flow from Investing Activities E = (C-D)		(3,382,488,448.24)	914,346,972.60
	CACH OUTTOWN FROM THIS AND THE A COUNTY OF			
	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		(3,260,817,527.10)	782,356,724.5
	Increase/decrease in other Liability		45,393,368.39	11,436,845.9
	Total Movement in other cash equivelent account = G		(2 206 210 905 40)	
	•		(3,306,210,895.49)	770,919,878.6
	Total Expenditure from Financing Activities = F		(3,306,210,895.49)	770,919,878.6
	Not Cook Flour from all Assistance (15 5)		(76 277 552 75)	142 427 002 0
	Net Cash Flow from all Activities G = (E-F)		(76,277,552.75)	143,427,093.9
	Cook 9 the Familian and a state 1999		470 040 470 07	20 524 270 27
	Cash & Its Equivalent as at 1/1/2024 = H		179,948,473.25	36,521,379.29
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		103,670,920.50	179,948,473.25

ROGO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
<u>ASSETS</u>			
Current Assets			
Cash			
Main Account		19,879.90	179,942,053.81
Revenue Account		56,444.97	415.25
Access Account		47,341,188.04	
TAJ BANK		56,248,500.00	
Others		4,907.59	6,004.19
Total Recurrent Assets (A)	10	103,670,920.50	179,948,473.25
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,661,415.94	3,661,415.94
_			
Advances	12		
Retained Balance		183,705,150.89	3,894,726,368.66
Stabilization		709,612.38	650,505,921.71
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	4,545,232,290.37
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		291,747,099.71	4,728,842,179.56
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
,			
<u>DEPOSITS</u>			
Government		140,858,748.81	106,805,716.73
Others 1		32,636,216.40	21,295,880.09
Others 2		_	_
Total Deposits (E)		173,494,965.21	128,101,596.82
Balance of Assets Over Liabilities (F)		118,252,134.50	3,829,820,704.10
Total Liabilities (G= D+E+F)		291,747,099.71	3,957,922,300.92
Total Liabilities (G- DTETF)		231,747,033.71	3,937,922,300.92

ROGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Dogovinkiou	Note	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)	Description	S	Actual 2024	Final Budget	Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,228,655,147.83	Statutory Allocation		578,892,975.98	4,196,694,933.19		4,196,694,933.19	3,617,801,957.21 (1,016,904,710.65
1,344,810,699.37	Local Govt Share of VAT Other Federally Allocated	_	2,572,797,492.65	1,555,892,782.00		1,555,892,782.00	(1,016,904,710.65
788,399,311.34	Revenue Revenue	1	1,811,996,422.22	1,515,589,971.24		1,515,589,971.24	(296,406,450.98)
45,454,545.46	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,340,195.04	Tax Revenue	2	-	4,600,000.00		4,600,000.00	4,600,000.00
2,875,006.09	Non Tax Revenue	3	65,810,343.96	137,227,624.35		137,227,624.35	71,417,280.39
394,775.00	Investment Income		183,620.00	3,650,000.00		3,650,000.00	3,466,380.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,655,083,641.56	Total Revenue (A)		5,029,680,854.81	7,482,655,310.78	-	7,482,655,310.78	2,452,974,455.97
	LESS EXPENDITURE:						
1,358,897,141.29	Salaries & Wages	5	1,792,149,740.27	1,981,547,805.85		1,981,547,805.85	189,398,065.58
68,181,818.18	Social Benefits	6	166,135,096.38	212,927,900.00		212,927,900.00	46,792,803.62
590,925,547.61	Overhead Cost	7	651,693,407.25	1,220,717,822.68		1,220,717,822.68	569,024,415.43
109,873,555.18	Grants & Contributions		201,147,924.00	164,000,000.00		164,000,000.00	(37,147,924.00)
-	Subsidies General		-	_	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64		0	0	(46,605,858.64)
	Transfer to other Fund		-	-	0	0	0.00
2,275,744,829.77	Total Expenditure (B)		2,857,732,026.54	3,579,193,528.53	-	3,579,193,528.53	721,461,501.99
1,379,338,811.79	Operating Balance: (A - B)		2,171,948,828.27	3,903,461,782.25	-	3,903,461,782.25	1,731,512,953.98
1 270 220 011 70	Transfer to Capítal Development Fund		2 171 040 020 27				
1,379,338,811.79	-cvciupment Funu		2,171,948,828.27				

ROGO LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTE S	Actual 2024	Final Budget 2024	Original Budget	Supplement ary Budget 2024	Performance on Budget (%)
36,521,379.29	Opening Balance 1/1/2024		179,948,473.25				-
	Add: Revenue						-
1,379,338,811.79	Transfer from Capítal Development Fund		2,171,948,828.27				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
1,415,860,191.08	Total Revenue		2,351,897,301.52	-	-	-	0%
							-
	Less: Capital Expenditure						-
73,353,207.33	Fixed Assets Procured		425,940,909.09	496,500,000.00	496,500,000.00		86%
193,576,873.06	Construction / Provision		3,134,724,996.34	1,415,500,000.00	1,415,500,000.00		221%
74,500,000.00	Rehabilitation / Repairs	9	1,639,113,007.44	720,135,155.05	720,135,155.05		228%
4,131,283.05	Preservation of the Environment		190,000,000.00	405,000,000.00	405,000,000.00		47%
-	Other Capital Project		-	95,000,000.00	95,000,000.00		0%
119,430,475.75	Liabilities / Equities		164,658,363.64	717,000,000.00	717,000,000.00		23%
464,991,839.19	Sub-total		5,554,437,276.51	3,849,135,155.05	3,849,135,155.05	-	144%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	_	0%
							-
464,991,839.19	Total Capital Expenditure for the year		5,554,437,276.51	3,849,135,155.05	3,849,135,155.05	-	144%
							-
950,868,351.89	Closing Balance		(3,202,539,974.99)	(3,849,135,155.05)	(3,849,135,155.05)	0.00	(1.44)

SCHEDULE OF INVESTMENTS

ROGO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS ROGO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

1	Retained Balance	3,894,726,368.67	5,438,110,174.68	9,149,131,392.46	183,705,150.89
2	Stabilization	650,505,921.71		649,796,309.33	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYEE	D/1	16,037,728.09	32,951,659.48	32,957,659.48	16,031,728.09
2	5% TAX	D/3	52,886,876.65	18,478,087.95	6,030,069.02	65,334,895.58
4	7.5% VAT	D/4	(144,579.51)	19,068,541.06		18,923,961.55
5	5% WHT	D/5	33,055,841.64			33,055,841.64
6	8% PENSION	D/8	(925,424.97)	41,402,096.20	41,402,096.20	(925,424.97)
7	STAMP DUTY	D/10	5,895,274.87	3,695,617.46	1,153,145.41	8,437,746.92
	Sub-total		106,805,716.77	115,596,002.15	81,542,970.11	140,858,748.81
	Other Deposits 1:					
8	RETENTION		10,624,592.30	11,340,336.31		21,964,928.61
9	BALANCE PAYMENT		1,717,082.81			1,717,082.81
10	GARBA MALAM		10,102.00			10,102.00
11	ADO MUHD	D/12	42,000.00			42,000.00
12	NULGE	D/2	3,417,008.08	5,001,061.33	5,001,061.33	3,417,008.08
13	MHWU	D/7	5,445,894.90	8,849,041.77	8,849,041.77	5,445,894.90
14	KURA L.G MHWU	D/13	39,200.00			39,200.00
			21,295,880.09	85,253,725.55	73,913,389.24	32,636,216.40
				_		
93	Sub-total		-	-	-	-
	TOTAL		128,101,596.86	200,849,727.70	155,456,359.35	173,494,965.21





SHANONO LOCAL GOVERNMENT

KANO STATE OFFICE OF THE CHAIRMAN

ADDRESS:

Shanono Local Govt, Secretariate. P.M.B.3021 Kano Nigria,

In case of reply ple quote reference	ease	
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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

SHANONO LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE;

TREASURER

SHANONO LOCAL GOVT. COUNCIL

KANO STATE

SHANONO LOCAL GOVERNMENT

KANO STATE OFFICE OF THE CHAIRMAN

ADDRESS:

Shanono Local Govt, Secretariate. P.M.B.3021 Kano Nigria,

	In case of reply please quote reference
	quote reference
No:	

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u	a	re	3,							٠								

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

SHANONO LOCAL GOVT. COU

KANO STATE

SIGNATURE:

TREASURER

SHANONO LOCAL GOVT. COUNCIL

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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF SHANONO LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Shanono Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Shanono Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi ONA AUDITOR GENERAL

2024 1446 AH

SHANONO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024			YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,322,987,345.45	Local Govt Share of Statutory Allocation		477,642,502.29	1,013,758,922.00
1,796,819,506.00	Local Govt Share of VAT		2,173,250,680.53	1,138,506,068.65
839,189,994.57	Other Federally Allocated Revenue	<u>1</u>	1,530,015,124.07	653,616,497.08
-	10% State Allocation		-	45,454,545.46
-	Other Capital Receipts		1,159,554,477.59	243,153,961.43
1,450,000.00	Tax Revenue	2	2,000.00	1,306,195.04
74,810,000.00	Non Tax Revenue	3	59,699,348.83	1,334,698.05
2,550,000.00	Investment Income		348,950.00	343,450.00
-	Interest Earned		-	,
_	Refund and Re-imbursement	4	_	
_	Aids & Grants	-	-	
	Domestic Loans/Borrowings		_	
2,000,000.00	Extraordinary Items		-	
2,000,000.00	Prepayments/Arrears of Revenue	-	-	
				2 22 474 227 74
6,039,806,846.02	Total Receipts from Operating Activities (A)		5,400,513,083.31	3,097,474,337.71
	PAYMENTS:			
1,555,765,612.68	Salaries & Wages	5	1,942,411,581.55	1,384,244,729.72
505,625,724.00	Social Benefits	6	284,710,378.06	138,903,966.27
859,650,000.00	Overhead Cost	7	832,582,033.67	597,274,657.64
139,229,873.00	Grants & Contributions		199,665,405.25	121,602,615.20
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	46,605,856.64	147,866,767.51
=	Transfer to other Fund		-	
3,060,271,209.68	Total Outflow from Operating Activities (B)		3,305,975,255.17	2,389,892,736.34
	Net Cashflow From Operating Activities C = (A-B)		2,094,537,828.14	707,581,601.37
	Net Cashflow From Operating Activities C = (A-B)		2,094,537,828.14	707,581,601.37
			2,094,537,828.14	707,581,601.37
321,500,000.00	Net Cashflow From Operating Activities C = (A-B) CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured			
321,500,000.00 1.857.466.887.52	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured		210,930,290.92	62,798,878.90
1,857,466,887.52	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision		210,930,290.92 945,970,892.74	62,798,878.90 273,674,402.61
1,857,466,887.52 380,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs		210,930,290.92	62,798,878.90
1,857,466,887.52 380,000,000.00 120,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	210,930,290.92 945,970,892.74	62,798,878.90 273,674,402.61
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	210,930,290.92 945,970,892.74 149,238,167.00	62,798,878.90 273,674,402.61 16,000,000.00
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	210,930,290.92 945,970,892.74 149,238,167.00 - - 60,687,533.82	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	210,930,290.92 945,970,892.74 149,238,167.00	62,798,878.90 273,674,402.61 16,000,000.00
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	210,930,290.92 945,970,892.74 149,238,167.00 - - - 60,687,533.82 1,366,826,884.48	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84 521,042,402.35
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	210,930,290.92 945,970,892.74 149,238,167.00 - - 60,687,533.82	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	210,930,290.92 945,970,892.74 149,238,167.00 - - - 60,687,533.82 1,366,826,884.48	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84 521,042,402.35
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES	9	210,930,290.92 945,970,892.74 149,238,167.00 - - - 60,687,533.82 1,366,826,884.48	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84 521,042,402.35
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	210,930,290.92 945,970,892.74 149,238,167.00 - - - 60,687,533.82 1,366,826,884.48	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84 521,042,402.35
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	210,930,290.92 945,970,892.74 149,238,167.00 - - - 60,687,533.82 1,366,826,884.48	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84 521,042,402.35
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	210,930,290.92 945,970,892.74 149,238,167.00 - - - 60,687,533.82 1,366,826,884.48	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84 521,042,402.35
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	210,930,290.92 945,970,892.74 149,238,167.00 - - - 60,687,533.82 1,366,826,884.48	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84 521,042,402.35
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	210,930,290.92 945,970,892.74 149,238,167.00 - - - 60,687,533.82 1,366,826,884.48	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84 521,042,402.35
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	210,930,290.92 945,970,892.74 149,238,167.00 - - - 60,687,533.82 1,366,826,884.48 727,710,943.66	62,798,878.90 273,674,402.61 16,000,000.00 - - 168,569,120.84 521,042,402.35 186,539,199.02
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	210,930,290.92 945,970,892.74 149,238,167.00 - 60,687,533.82 1,366,826,884.48 727,710,943.66	62,798,878.90 273,674,402.61 16,000,000.00 - 168,569,120.84 521,042,402.35 186,539,199.02
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	210,930,290.92 945,970,892.74 149,238,167.00 - 60,687,533.82 1,366,826,884.48 727,710,943.66 - (345,261,944.86) (1,152,027,390.14) 806,765,445.28	62,798,878.90 273,674,402.61 16,000,000.00 - 168,569,120.84 521,042,402.35 186,539,199.02 - 142,592,850.61 (186,539,199.02) 329,132,049.63
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	210,930,290.92 945,970,892.74 149,238,167.00 - 60,687,533.82 1,366,826,884.48 727,710,943.66	62,798,878.90 273,674,402.61 16,000,000.00 - 168,569,120.84 521,042,402.35 186,539,199.02
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	210,930,290.92 945,970,892.74 149,238,167.00 - - 60,687,533.82 1,366,826,884.48 727,710,943.66 - (345,261,944.86) (1,152,027,390.14) 806,765,445.28 806,765,445.28	62,798,878.90 273,674,402.61 16,000,000.00 - 168,569,120.84 521,042,402.35 186,539,199.02 142,592,850.61 (186,539,199.02) 329,132,049.63 329,132,049.63
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	210,930,290.92 945,970,892.74 149,238,167.00 - 60,687,533.82 1,366,826,884.48 727,710,943.66 - (345,261,944.86) (1,152,027,390.14) 806,765,445.28	62,798,878.90 273,674,402.61 16,000,000.00 - 168,569,120.84 521,042,402.35 186,539,199.02 - 142,592,850.61 (186,539,199.02) 329,132,049.63
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	210,930,290.92 945,970,892.74 149,238,167.00 - 60,687,533.82 1,366,826,884.48 727,710,943.66 - (345,261,944.86) (1,152,027,390.14) 806,765,445.28 806,765,445.28	62,798,878.90 273,674,402.61 16,000,000.00 - 168,569,120.84 521,042,402.35 186,539,199.02 - 142,592,850.61 (186,539,199.02) 329,132,049.63 329,132,049.63 (142,592,850.61)
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F Net Cash Flow from all Activities G = (E-F) Cash & Its Equivalent as at 1/1/2024 = H	9	210,930,290.92 945,970,892.74 149,238,167.00 - 60,687,533.82 1,366,826,884.48 727,710,943.66 - (345,261,944.86) (1,152,027,390.14) 806,765,445.28 806,765,445.28 (79,054,501.62)	62,798,878.90 273,674,402.61 16,000,000.00 - 168,569,120.84 521,042,402.35 186,539,199.02 - 142,592,850.61 (186,539,199.02) 329,132,049.63 329,132,049.63 (142,592,850.61) 36,182,880.08
1,857,466,887.52 380,000,000.00 120,000,000.00 10,000,000.00 390,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	210,930,290.92 945,970,892.74 149,238,167.00 - 60,687,533.82 1,366,826,884.48 727,710,943.66 - (345,261,944.86) (1,152,027,390.14) 806,765,445.28 806,765,445.28	62,798,878.90 273,674,402.61 16,000,000.00 - 168,569,120.84 521,042,402.35 186,539,199.02 - 142,592,850.61 (186,539,199.02) 329,132,049.63 329,132,049.63 (142,592,850.61)

SHANONO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash			
Main Account		4,549,730.96	178,715,443.18
Revenue Account		362,797.87	34,622.38
Access bank		37,288,095.51	7,2
taj bank		57,399,790.00	
Others G.T		120,814.73	25,665.13
Total Recurrent Assets (A)	10	99,721,229.07	178,775,730.69
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,203.88	3,663,203.88
_			
Advances	12		
Retained Balance		183,705,150.89	
Stabilization		709,612.38	529,676,708.13
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	529,676,708.13
Balance of Liabilities Over Assets (D)		-	566,906,017.33
Total Assets (D= A+B+C+D)		287,799,196.22	1,279,021,660.03
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		111,667,640.94	107,245,576.22
Others 1		15,326,628.95	12,221,606.22
Others 2			1,159,554,477.59
Total Deposits (E)		126,994,269.89	1,279,021,660.03
Balance of Assets Over Liabilities (F)		160,804,926.33	
Total Liabilities (G= D+E+F)		287,799,196.22	1,279,021,660.03
		=3.7.00,200.	_, 0,0,000.00

SHANONO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Note s	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)		,			Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of						
1,013,758,922.00	Statutory Allocation		477,642,502.29	3,322,987,345.45		3,322,987,345.45	2,845,344,843.16
1,138,506,068.65	Local Govt Share of VAT		2,173,250,680.53	1,796,819,506.00		1,796,819,506.00	(376,431,174.53)
1,130,300,000.03	Other Federally Allocated	1	2,173,230,000.33	1,730,013,300.00		1,730,013,300.00	(370,131,171.33)
653,616,497.08	Revenue	1	1,530,015,124.07	839,189,994.57		839,189,994.57	(690,825,129.50)
45,454,545.46	10% State Allocation		-	-		_	0.00
							(1,159,554,477.59
243,153,961.43	Other Capital Receipts		1,159,554,477.59	-		-)
1,306,195.04	Tax Revenue	2	2,000.00	1,450,000.00		1,450,000.00	1,448,000.00
1,334,698.05	Non Tax Revenue	3	59,699,348.83	74,810,000.00		74,810,000.00	15,110,651.17
343,450.00	Investment Income		348,950.00	2,550,000.00		2,550,000.00	2,201,050.00
	lotoret Ferral						0.00
-	Interest Earned		-	-		<u>-</u>	0.00
-	Refund and Re-imbursement	4	-			-	0.00
_	Aids & Grants		_	_		_	0.00
	Alus & Grants						0.00
-	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
3,097,474,337.71	Total Revenue (A)		5,400,513,083.31	6,039,806,846.02	_	6,039,806,846.02	639,293,762.71
	LESS EXPENDITURE:						
1,384,244,729.72	Salaries & Wages	5	1,942,411,581.55	1,555,765,612.68		1,555,765,612.68	(386,645,968.87)
				_,		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(000)010)00101
138,903,966.27	Social Benefits	6	284,710,378.06	505,625,724.00		505,625,724.00	220,915,345.94
597,274,657.64	Overhead Cost	7	832,582,033.67	859,650,000.00		859,650,000.00	27,067,966.33
424 602 645 20	Country O. Country least in an		100 665 405 25	420 220 072 00		420 220 072 00	(60.425.522.25)
121,602,615.20	Grants & Contributions		199,665,405.25	139,229,873.00		139,229,873.00	(60,435,532.25)
-	Subsidies General		-		0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,856.64	_	0	0	(46,605,856.64)
147,800,707.31	Transfer to other Fund		40,003,830.04		0	0	(40,003,830.04)
=	Transfer to other runu		-	-	0	0	0.00
2,389,892,736.34	Total Expenditure (B)		3,305,975,255.17	3,060,271,209.68	-	3,060,271,209.68	(245,704,045.49)
707,581,601.37	Operating Balance: (A - B)		2,094,537,828.14	2,979,535,636.34	-	2,979,535,636.34	884,997,808.20
707,581,601.37	Transfer to Capital Development Fund		2,094,537,828.14				
/0/,301,001.3/	cv coo processe I would	\Box	2,034,337,628.14				

SHANONO LOCAL GOVERNMENT COUNCIL

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

Previous Year		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplem	Performan
Actual 2023 (=N=)		NOTES	Accuai 2024	Tillal Badget 2024	Oliginal budget	entary Budget 2024	ce on Budget (%)
36,182,880.08	Opening Balance 1/1/2024		178,775,730.69				-
	Add: Revenue						-
707,581,601.37	Transfer from Capítal Development Fund		2,094,537,828.14				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%
743,764,481.45	Total Revenue		2,273,313,558.83		-	-	0%
							-
	Less: Capital Expenditure						-
62,798,878.90	Fixed Assets Procured		210,930,290.92	321,500,000.00	321,500,000.00		66%
273,674,402.61	Construction / Provision		945,970,892.74	1,857,466,887.52	1,857,466,887.52		51%
16,000,000.00	Rehabilitation / Repairs	9	149,238,167.00	380,000,000.00	380,000,000.00		39%
-	Preservation of the Environment	_	-	120,000,000.00	120,000,000.00		0%
-	Other Capital Project	_	-	10,000,000.00	10,000,000.00		0%
168,569,120.84	Liabilities / Equities		60,687,533.82	390,000,000.00	390,000,000.00		16%
521,042,402.35	Sub-total		1,366,826,884.48	3,078,966,887.52	3,078,966,887.52	-	44%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
		, , , , , , , , , , , , , , , , , , ,				1	-
521,042,402.35	Total Capital Expenditure for the year		1,366,826,884.48	3,078,966,887.52	3,078,966,887.52	_	44%
	,		_,,	2,2.2,200,102	_,5,5 - 5,50 - 132		-
222,722,079.10	Closing Balance		906,486,674.35	(3,078,966,887.52)	(3,078,966,887.52)	0.00	(0.44)

SCHEDULE OF INVESTMENTS

SHANONO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS SHANONO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

	1					
1	Retained Balance		(1,159,554,477.59)	5,579,591,756.94	4,236,332,128.46	183,705,150.89
2	Stabilization		529,676,708.13		528,967,095.75	709,612.38
						-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYE	D/1	9,783,718.82	35,065,753.27	35,065,753.27	9,783,718.82
2	NULGE	D/2	3,535,850.97	5,928,897.54	5,928,897.54	3,535,850.97
4	MHWU	D/3	2,266,086.88	8,719,778.96	8,719,778.96	2,266,086.88
5	5% WHT	D/4	28,512,696.24	1,468,620.18		29,981,316.42
6	5% VAT	D/5	38,393,409.35	2,652,930.58		41,046,339.93
7	15% TAX ON RENTAL II	D/6	734,635.98			734,635.98
8	COUNCIL TAX	D/7	2,562,074.71			2,562,074.71
9	1% STAMP DUTY	D/20	4,769,310.19	300,513.96		5,069,824.15
10	8% PENSION FUND	D/16	16,687,793.08	44,391,273.04	44,391,273.04	16,687,793.08
11						-
12						-
	Sub-tota		107,245,576.22	98,527,767.53	94,105,702.81	111,667,640.94
	Other Developed					
13	Other Deposits 1: 10% RETENTION	D/8				_
14	BALANCE PAYMENT	D/9	9,300,195.46	3,105,022.73		12,405,218.19
15	DEV. LEVY	D/10	179,900.00			179,900.00
16	MISCELLANEOUS	D/11	54,847.78			54,847.78
17	RABI ABUBAKAR	D/36	674.19			674.19
		'				/

18	SUNDRY DEPOSITORS	D/37	2,685,988.79			2,685,988.79
19	NULGE LOAN	D/38				-
20	HEALTH CONTRIBUTION	D/5		16,339,400.00	16,339,400.00	-
	APC PARTY CONTR	D/6		2,296,733.88	2,296,733.88	-
	HEALTH CONTRIBUTION POL.	D/		777,000.00	777,000.00	_
	GEZAWA	D/		62,200.00	62,200.00	_
	MOTOR CYCLE	D/		17,322,450.00	17,322,450.00	_
	NASSARAWA	D/		5,301,865.00	5,301,865.00	_
	KUNCHI	D/		393,000.00	393,000.00	_
	GWARZO	D/				_
	Over payment			1,207,454.64	1,207,454.64	_
	Fagge			2,877,500.00	2,877,500.00	_
	Danbatta			12,800.00	12,800.00	_
				480,000.00	480,000.00	
	court order			11,637,212.20	11,637,212.20	-
	Direct creadit				5,433,009.56	-
	loan bank			5,433,009.56	1,877,611.81	-
34	payee political			1,877,611.81		-
			12,221,606.22	69,123,259.82	66,018,237.09	15,326,628.95
				-		-
	Sub-total		-	-	-	-
93						
	TOTAL		119,467,182.44	167,651,027.35	160,123,939.90	126,994,269.89



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....SMLG/ADM/MLG/

Date: 16/05/2025

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 Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

SUMAILA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

SUMAILA LOCAL GOVT. COUNCIL

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.....SMLG/ADM/MLG/

Date: 16/05/2025

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

SUMAILA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

SUMAILA LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www./gandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF SUMAILA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Sumaila Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Sumaila Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

SUMAILA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,134,002,303.30	Local Govt Share of Statutory Allocation	<u> </u>	604,543,901.92	1,283,097,235.61
2,379,425,309.34	Local Govt Share of Statutory Anocation	1	2,691,645,875.34	1,406,177,655.51
1,512,356,507.41	Other Federally Allocated Revenue	<u>1</u>	1,884,001,966.96	823,256,834.67
60,000,000.00	10% State Allocation	1 - 1	-,,,	45,454,545.46
-	Other Capital Receipts	1 1	_	243,153,961.43
11,500,000.00	Tax Revenue	2	_	1,707,145.04
97,721,064.81	Non Tax Revenue	3	82,385,156.82	1,513,550.00
6,000,000.00	Investment Income		3,646,185.16	1,091,250.00
	Interest Earned]	-	
	Refund and Re-imbursement	4	-	
150,000,000.00	Aids & Grants]	-	
-	Domestic Loans/Borrowings]	-	
20,000,000.00	Extraordinary Items]	-	151,940.00
10,000,000.00	Prepayments/Arrears of Revenue		-	
7,381,005,184.86	Total Receipts from Operating Activities (A)		5,266,223,086.20	3,805,604,117.72
	DAVMENTS.			
1 017 000 030 00	PAYMENTS: Salarios & Warnes	-	1 617 607 304 04	1 202 140 170 20
1,917,999,629.00	Salaries & Wages	5	1,617,687,281.94	1,283,140,170.28
1,150,000.00 999,650,000.00	Social Benefits Overhead Cost	7	244,654,955.91 1,015,701,519.04	68,181,818.18
999,650,000.00 173,000,000.00	Overhead Cost Grants & Contributions	'	1,015,701,519.04 163,574,812.65	528,014,924.21 86,969,762.87
1/3,000,000.00	Subsidies General	1	103,374,812.05	00,207,702.87
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund	†	+0,000,000.04	171,000,101.31
3,091,799,629.00	Total Outflow from Operating Activities (B)		3,088,224,428.18	2,114,173,443.05
5,551,753,023.00	- Come Cambre Home Operating Activities (D)		3,000,224,720.10	_,,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Net Cashflow From Operating Activities C = (A-B)		2,177,998,658.02	1,691,430,674.67
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
306,000,000.00	Fixed Assets Procured		171,215,152.71	8,000,000.00
2,065,660,000.00	Construction / Provision]	2,947,465,136.31	188,606,616.14
720,000,000.00	Rehabilitation / Repairs]	2,080,330,113.62	83,974,083.05
264,000,000.00	Preservation of the Environment	9	224,000,000.00	
30,000,000.00	Other Capital Project]	156,000,000.00	
194,842,592.43	Liabilities / Equities		67,299,834.66	117,380,585.67
3,580,502,592.43	Total Capital Expenditure = D		5,646,310,237.30	397,961,284.86
	Not Cash Flow from Investing Astivities 5 (5.5)		(2.469.211.570.20)	1 202 460 202 64
	Net Cash Flow from Investing Activities E = (C-D)		(3,468,311,579.28)	1,293,469,389.81
	CASH OUTFLOW FROM FINANCING ACTIVITIES		T	
	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		(3,370,498,451.67)	1,131,711,414.66
	Increase/decrease in other Liability		(2,393,822.68)	(745,766.97)
	Total Movement in other cash equivelent account =		,	
	G		(3,368,104,628.99)	1,132,457,181.63
	Total Expenditure from Financing Activities = F		(3,368,104,628.99)	1,132,457,181.63
	Not Cock Flour from all Austrick		/100 200 000 000	164 042 062 62
	Net Cash Flow from all Activities G = (E-F)		(100,206,950.29)	161,012,208.18
	Cash & Its Equivalent as at 1/1/2024 = H		197,733,491.35	36,721,283.17
	Cash & Its Equivalent as at 1/1/2024 = H Cash & Its Equivalent as at 31/12/2024 = (G+H)		97,526,541.06	197,733,491.35
			31,320,341.00	137,733,431.33

SUMAILA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash			
Main Account		114,560.33	197,671,895.75
Project Account			
Revenue Account		355,247.33	52,305.78
Others		125,535.92	9,289.82
Taj Bank (fertilizer)		53,726,830.00	
Access Bank		43,204,367.48	
Total Recurrent Assets (A)	10	97,526,541.06	197,733,491.35
Non-Current Assets			
Total Investments (B)	11	3,661,831.74	3,661,831.74
- Advances	12		
Retained Balance		571,753,672.95	3,946,623,569.25
Stabilization		709,612.89	720,892,647.41
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		572,463,285.84	4,667,516,216.66
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		673,651,658.64	4,868,911,539.75
HABILITIES	12		
Short Torm Loans	13		
Short Term Loans Bank Overdraft			
Others			
Total Liabilities (D)		_	_
rotal Elabilities (b)		-	
<u>DEPOSITS</u>			
Government		236,112,456.73	238,506,279.41
Others 1		32,631,181.78	32,631,181.78
Others 2		-	-
Total Deposits (E)		268,743,638.51	271,137,461.19
Balance of Assets Over Liabilities (F)			4,597,774,078.56
Total Liabilities (G= D+E+F)		268,743,638.51	4,868,911,539.75

SUMAILA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Not	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)		es			Budget	Budget	Final Budget
	REVENUE:						
1 202 007 225 61	Local Govt Share of Statutory Allocation		604 542 001 02	2 124 002 202 20		2 124 002 202 20	2 520 459 401 29
1,283,097,235.61	Statutory Allocation		604,543,901.92	3,134,002,303.30		3,134,002,303.30	2,529,458,401.38
1,406,177,655.51	Local Govt Share of VAT		2,691,645,875.34	2,379,425,309.34		2,379,425,309.34	(312,220,566.00)
	Other Federally Allocated	<u>1</u>					
823,256,834.67	Revenue		1,884,001,966.96	1,512,356,507.41		1,512,356,507.41	(371,645,459.55)
45,454,545.46	10% State Allocation		-	60,000,000.00		60,000,000.00	60,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,707,145.04	Tax Revenue	2	-	11,500,000.00		11,500,000.00	11,500,000.00
1,513,550.00	Non Tax Revenue	3	82,385,156.82	97,721,064.81		97,721,064.81	15,335,907.99
1,091,250.00	Investment Income		3,646,185.16	6,000,000.00		6,000,000.00	2,353,814.84
, ,			-,,	.,,		-,,	,===,=
-	Interest Earned		-	-		-	0.00
_	Refund and Re- imbursement	4	_	_		_	0.00
	moursement						0.00
-	Aids & Grants		-	150,000,000.00		150,000,000.00	150,000,000.00
_	Domestic Loans/Borrowings		_	_		_	0.00
	Loans/ Borrowings						0.00
151,940.00	Extraordinary Items		-	20,000,000.00		20,000,000.00	20,000,000.00
_	Prepayments/Arrears of Revenue			10 000 000 00		10,000,000.00	10,000,000.00
	Revenue		-	10,000,000.00		10,000,000.00	10,000,000.00
3,805,604,117.72	Total Revenue (A)		5,266,223,086.20	7,381,005,184.86	-	7,381,005,184.86	2,114,782,098.6
	LESS EXPENDITURE:						
1,283,140,170.28	Salaries & Wages	5	1,617,687,281.94	1,917,999,629.00		1,917,999,629.00	300,312,347.06
68,181,818.18	Social Benefits	6	244,654,955.91	1,150,000.00		1,150,000.00	(243,504,955.91
528,014,924.21	Overhead Cost	7	1,015,701,519.04	999,650,000.00		999,650,000.00	(16,051,519.04
86,969,762.87	Grants & Contributions		163,574,812.65	173,000,000.00		173,000,000.00	9,425,187.35
-	Subsidies General		-	_	0	0	0.00
	Domestic Interest/Discount						
147,866,767.51	Domestic interest, Discount	8	46,605,858.64	-	0	0	(46,605,858.64
_	Transfer to other Fund		_	_	0	0	0.00
					-		
2,114,173,443.05	Total Expenditure (B)		3,088,224,428.18	3,091,799,629.00	-	3,091,799,629.00	3,575,200.82
1,691,430,674.67	Operating Balance: (A - B)		2,177,998,658.02	4,289,205,555.86	-	4,289,205,555.86	2,111,206,897.84
1 601 420 674 67	Transfer to Capital Development Fund		2 177 000 650 03				
1,691,430,674.67	-coccoprococ Tana		2,177,998,658.02				

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

Previous Year Actual 2023 (=N=)		NOTE S	Actual 2024	Final Budget 2024	Original Budget	Supplementary Budget 2024	Performance on Budget (%)
36,721,283.17	Opening Balance 1/1/2024		197,733,491.35				-
	Add: Revenue						-
1,691,430,674.67	Transfer from Capital Development Fund		2,177,998,658.02				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%
1,728,151,957.84	Total Revenue		2,375,732,149.37	_	_	_	0%
1,720,131,337,104	Total nevenue		2,070,702,143,07				-
	Less: Capital Expenditure						-
8,000,000.00	Fixed Assets Procured	_	171,215,152.71	306,000,000.00	306,000,000.00		56%
188,606,616.14	Construction / Provision		2,947,465,136.31	2,065,660,000.00	2,065,660,000.00		143%
83,974,083.05	Rehabilitation / Repairs	9	2,080,330,113.62	720,000,000.00	720,000,000.00		289%
-	Preservation of the Environment		224,000,000.00	264,000,000.00	264,000,000.00		85%
-	Other Capital Project		156,000,000.00	30,000,000.00	30,000,000.00		520%
117,380,585.67	Liabilities / Equities		67,299,834.66	194,842,592.43	194,842,592.43		35%
397,961,284.86	Sub-total		5,646,310,237.30	3,580,502,592.43	3,580,502,592.43	-	158%
				,			
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
397,961,284.86	Total Capital Expenditure for the year		5,646,310,237.30	3,580,502,592.43	3,580,502,592.43	-	158%
							-
1,330,190,672.98	Closing Balance		(3,270,578,087.93)	(3,580,502,592.43)	(3,580,502,592.43)	0.00	(1.58)
					/		

SCHEDULE OF INVESTMENTS

SUMAILA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS SUMAILA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	A1	3,946,623,569.25	5,562,625,494.67	8,369,508,811.39	1,139,740,252.53
2	Stabilization	A2	720,892,647.41		720,183,035.03	709,612.38

			SCHEDULE OF DEPOS	ITS (NOTES 13)		
	Government Deposits:		SCHEDOLL OF BEFOR	113 (1101123 13)		
1	5% CONTRACT WHT	D/1	99,008,072.65	1,377,480.00	6,113,017.68	94,272,534.97
2	VAT	D/4	134,466,870.95	2,066,220.00		136,533,090.95
3	PAYE	D/7	2,621,744.41	33,035,781.11	33,035,781.11	2,621,744.41
	8% PENSION CONTRIBUTION	D/8	21,469,535.50	38,172,731.08	38,172,731.08	21,469,535.50
5	STAMP DUTY	D/10	23,879,126.90	275,496.00		24,154,622.90
	Sub-tota	ı	281,445,350.41	74,927,708.19	77,321,529.87	279,051,528.73
	Other Deposits 1:					
13	NULGE	D/2		4,662,761.08	4,662,761.08	-
14	RETENTION MONEY	D/3	6,010,210.06			6,010,210.06
15	PARTY CONTRIBUTION	D/5	444,594.46	2,322,932.89	2,322,932.89	444,594.46
16	MHWU	D/6		8,350,257.75	8,350,257.75	-
17	WHT ON RENT	D/9	7,372,068.37			7,372,068.37
18	CRC	D/10	2,345,598.55			2,345,598.55
19	UNCLAIMED	D/12				-
20	BALANCE PAYMENT	D/16	20,204,477.31		38,026,678.03	(17,822,200.72)

21	MOTOR CRCLE LOAN	D/13		7,500,750.00	7,500,750.00	-
22	HEALTH CONTRIBUTION	D/17		13,246,800.00	13,246,800.00	-
23	NASSARAWA DEDUCTION	D/18		1,593,805.00	1,593,805.00	-
24	FAGGE DEDUCTION	D/		2,105,550.00	2,105,550.00	-
		<u>, </u>		,,	,,	
25	HEALTH CONTRIBUTION 2	D/		785,000.00	785,000.00	
25	TILALTIT CONTRIBUTION 2	D)		783,000.00	783,000.00	_
26	CREDIT DIRECT	D/		6,413,209.91	6,413,209.91	-
27	LOAN BOOK DED	D/		482,942.12	482,942.12	-
28	OVER PAYMENT	D/		148,673.80	148,673.80	-
29	PAYEE	D/		1,899,443.38	1,899,443.38	-
			36,376,948.75	49,512,125.93	87,538,803.96	(1,649,729.28)
				, ,	, ,	, , ,
	Sub-total		+	-	-	
93						
	TOTAL		317,822,299.16	124,439,834.12	164,860,333.83	277,401,799.45





TAKAI LOCAL GOVERNMENT COUNCIL KANO STATE

Tel:-Mobile:-

In case of reply please quote Reference

P.M.B 3021 Kano-Nigeria

Date

STATEMENT OF ACCOUNTING POLICY

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

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

SIGNATURE:

CHAIRMAN

TAKAI LOCAL GOVT. COUNCIL

KANO STATE

TREASURER

TAKAI LOCAL GOVT. COUNCIL



TAKAI LOCAL GOVERNMENT COUNCIL KANO STATE

Office of the Chairman

In case of reply please quote Reference

P.M.B 3021 Kano-Nigeria

Date

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

The Treasurer is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the 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, 2024

Best Regard,

Tel:-

Mobile:-

SIGNATURE:

CHAIRMAN

TAKAI LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TATE AND FAITH FEACE AND PROGETREASURER

TAKAI LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF TAKAI LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Takai Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Takai Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

TAKAI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

			,	
ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASITIEOWS TROW OF ERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,129,475,322.56	Local Govt Share of Statutory Allocation		530,886,461.60	1,126,765,068.91
936,000,098.64	Local Govt Share of VAT	1	2,458,167,656.71	1,285,621,975.39
896,293,314.59	Other Federally Allocated Revenue	<u>1</u>	1,680,709,704.74	727,513,469.92
50,000,000.00	10% State Allocation	1 ⁼		45,454,545.46
30,000,000.00	Other Capital Receipts	1 1	_	243,153,961.43
2 200 124 15	·	1	444 422 00	
3,290,134.15	Tax Revenue	2	441,432.00	1,369,035.04
72,381,066.30	Non Tax Revenue	3	63,906,598.22	1,828,375.57
5,459,000.00	Investment Income	↓ ↓	2,644,315.00	767,440.00
-	Interest Earned]	-	
-	Refund and Re-imbursement	4	-	
-	Aids & Grants]]	-	
-	Domestic Loans/Borrowings		-	
-	Extraordinary Items		-	
-	Prepayments/Arrears of Revenue		-	
5,092,898,936.24	Total Receipts from Operating Activities (A)		4,736,756,168.27	3,432,473,871.72
	PAYMENTS:			
1,433,573,126.64	Salaries & Wages	5	1,757,188,812.02	1,417,434,096.63
47,899,635.00	Social Benefits	6	74,781,293.41	68,181,818.18
1,289,153,785.94	Overhead Cost	7	1,166,204,513.12	873,532,035.10
	Grants & Contributions	'		
142,310,000.00		-	188,646,132.29	145,742,817.00
-	Subsidies General		46.605.050.64	- 447.006.767.54
-	Domestic Interest/Discount	8	46,605,858.64	147,886,767.51
-	Transfer to other Fund		-	-
2,912,936,547.58	Total Outflow from Operating Activities (B)		3,233,426,609.48	2,652,777,534.42
	Net Cashflow From Operating Activities C = (A-B)		1,503,329,558.79	779,696,337.30
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
415,000,000.00	Fixed Assets Procured		437,710,113.63	35,625,189.57
1,236,884,367.89	Construction / Provision	1 [2,043,404,909.94	288,177,058.94
482,000,000.00	Rehabilitation / Repairs	1 [2,233,119,740.84	167,028,581.49
165,000,000.00	Preservation of the Environment	9	483,680,021.18	-
22,000,000.00	Other Capital Project	† †	-	-
215,000,000.00	Liabilities / Equities	1	345,817,502.36	39,457,710.98
2,535,884,367.89	Total Capital Expenditure = D		5,543,732,287.95	530,288,540.98
2,333,884,307.83	Total Capital Expelluiture - D		3,343,732,207.33	330,200,340.30
	Not Cook Flow from Investing Activities F = (C.D.)		(4 040 402 720 46)	240 407 706 22
	Net Cash Flow from Investing Activities E = (C-D)		(4,040,402,729.16)	249,407,796.32
	CACH OUTELOW EDGA ENLANGING A CTU TITLE	, ,	1	
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings			
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(4,084,573,541.99)	131,638,799.84
	Increase/decrease in other Liability		135,071,806.10	(1,830,750.12)
	Total Movement in other cash equivelent account = G	<u>L</u>	(4,219,645,348.09)	133,469,549.96
	Total Expenditure from Financing Activities = F		(4,219,645,348.09)	133,469,549.96
			•	
	Net Cash Flow from all Activities G = (E-F)		179,242,618.93	115,938,246.36
	,	1	, ,=====	.,,
			194 057 052 65	CO 110 007 20
	Cash & Its Equivalent as at 1/1/2024 = H	1	184.027.025.02	ו אל לווא און אמ
	Cash & Its Equivalent as at 1/1/2024 = H Cash & Its Equivalent as at 31/12/2024 = (G+H)		184,057,053.65 363,299,672.58	68,118,807.29 184,057,053.65

TAKAI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023		
<u>ASSETS</u>					
<u>Current Assets</u>					
Cash		-	875,899.91		
Main Account		261,747,904.43	181,092,202.99		
Project Account					
Revenue Account		758,456.41	88,233.84		
Others (GT)		99,781.46	2,000,716.91		
Access Bank		44,388,880.28			
Taj Bank		56,304,650.00			
Total Recurrent Assets (A)	10	363,299,672.58	184,057,053.65		
Non-Current Assets					
Total Investments (B)	<u>11</u>	-	3,661,831.74		
_					
Advances	12				
Retained Balance		183,705,150.88	3,802,152,338.91		
Stabilization		709,612.38	663,174,134.60		
Impersonal (Others)		-			
Personal		-			
Total Non-Current Assets (C)		184,414,763.26	4,465,326,473.51		
Balance of Liabilities Over Assets (D)		-			
Total Assets (D= A+B+C+D)		547,714,435.84	4,653,045,358.90		
LIABILITIES	13				
Short Term Loans	15				
Bank Overdraft					
Others					
Total Liabilities (D)		-	-		
DEPOSITS					
Government		113,302,593.28	103,308,976.62		
Others 1		135,962,795.85	103,308,976.62		
		133,302,733.03	10,004,000.41		
Others 2			-		
Total Deposits (E)		249,265,389.13	114,193,583.03		
Balance of Assets Over Liabilities (F)		298,449,046.71	4,538,851,775.87		
Total Liabilities (G= D+E+F)		547,714,435.84	4,653,045,358.90		

TAKAI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Doscuintion	Note	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)	Description	S	ACLUAI 2024	Final Budget	Budget	Budget	Final Budget
	REVENUE: Local Govt Share of						
1,126,765,068.91	Statutory Allocation		530,886,461.60	3,129,475,322.56		3,129,475,322.56	2,598,588,860.96
1,285,621,975.39	Local Govt Share of VAT Other Federally Allocated		2,458,167,656.71	936,000,098.64		936,000,098.64	(1,522,167,558.07)
727,513,469.92	Revenue	1	1,680,709,704.74	896,293,314.59		896,293,314.59	(784,416,390.15)
45,454,545.46	10% State Allocation		-	50,000,000.00		50,000,000.00	50,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,369,035.04	Tax Revenue	2	441,432.00	3,290,134.15		3,290,134.15	2,848,702.15
1,828,375.57	Non Tax Revenue	3	63,906,598.22	72,381,066.30		72,381,066.30	8,474,468.08
767,440.00	Investment Income		2,644,315.00	5,459,000.00		5,459,000.00	2,814,685.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,432,473,871.72	Total Revenue (A)		4,736,756,168.27	5,092,898,936.24	-	5,092,898,936.24	356,142,767.97
	LESS EXPENDITURE:						
1,417,434,096.63	Salaries & Wages	5	1,757,188,812.02	1,433,573,126.64		1,433,573,126.64	(323,615,685.38)
68,181,818.18	Social Benefits	6	74,781,293.41	47,899,635.00		47,899,635.00	(26,881,658.41)
873,532,035.10	Overhead Cost	7	1,166,204,513.12	1,289,153,785.94		1,289,153,785.94	122,949,272.82
145,742,817.00	Grants & Contributions		188,646,132.29	142,310,000.00		142,310,000.00	(46,336,132.29)
-	Subsidies General		-	-	0	0	0.00
147,886,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
2,652,777,534.42	Total Expenditure (B)		3,233,426,609.48	2,912,936,547.58	-	2,912,936,547.58	(320,490,061.90)
779,696,337.30	Operating Balance: (A - B)		1,503,329,558.79	2,179,962,388.66	-	2,179,962,388.66	676,632,829.87
	Transfer to Capítal						
779,696,337.30	Development Fund		1,503,329,558.79				

TAKAI LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplem entary Budget 2024	Performance on Budget (%)			
	Opening Balance						_			
68,118,807.29	1/1/2024		184,057,053.65	_						
	Add: Revenue						-			
770 606 227 20	Transfer from Capital		4 502 220 550 70				0%			
779,696,337.30	Development Fund Infrastructural		1,503,329,558.79				00/			
0	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%			
847,815,144.59	Total Revenue		1,687,386,612.44	_	_	_	0%			
017,013,11103	Total Nevenue		1,007,000,011.11			-	-			
	Less: Capital Expenditure						-			
35,625,189.57	Fixed Assets Procured		437,710,113.63	415,000,000.00	415,000,000.00		105%			
288,177,058.94	Construction / Provision		2,043,404,909.94	1,236,884,367.89	1,236,884,367.89		165%			
167,028,581.49	Rehabilitation / Repairs	9	2,233,119,740.84	482,000,000.00	482,000,000.00		463%			
-	Preservation of the Environment		483,680,021.18	165,000,000.00	165,000,000.00		293%			
-	Other Capital Project		-	22,000,000.00	22,000,000.00		0%			
39,457,710.98	Liabilities / Equities		345,817,502.36	215,000,000.00	215,000,000.00		161%			
530,288,540.98	Sub-total		5,543,732,287.95	2,535,884,367.89	2,535,884,367.89	-	219%			
							-			
	Capital Expenditure from Aids & Grants		0	-	0	0	0%			
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%			
-	Sub-total		-	-	-	_	0%			
530,288,540.98	Total Capital Expenditure for the year		5,543,732,287.95	2,535,884,367.89	2,535,884,367.89	-	219%			
							-			
317,526,603.61	Closing Balance		(3,856,345,675.51)	(2,535,884,367.89)	(2,535,884,367.89)	0.00	(2.19)			

SCHEDULE OF INVESTMENTS

TAKAI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

S/N	PARTICULARS	AMOUNT
1	UNITY BANK PLC	2 202 20
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

SCHEDULE OF ADVANCES & DEPOSITS TAKAI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance	3,802,152,338.91	4,865,707,483.12	8,484,154,671.15	183,705,150.88
2	Stabilization	663,174,134.60		662,464,522.22	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	VAT	D/2	44,161,874.84	9,395,827.43	5,765,727.27	47,791,975.00
2	W.H.T	D/3	48,646,565.64	6,263,884.96		54,910,450.60
4	PAYE	D/7	1,942,729.90	36,956,716.79	36,956,716.79	1,942,729.90
5	STAM DUTY	D/10	1,393,692.58	1,252,776.99	1,153,145.45	1,493,324.12
6	8% PENSION	D/4	7,164,113.66	52,015,458.77	52,015,458.77	7,164,113.66
7	Sub-total		103,308,976.62			
	Sub-total		206,617,953.24	105,884,664.94	95,891,048.28	113,302,593.28
	Other Deposits 1:					
8	RETENTION MONEY	D/1	(1,435,820.66)			(1,435,820.66)
9	NULGE	D/5	(1,278,806.96)	7,171,579.85	7,171,579.85	(1,278,806.96)
10	M.H.W.U	D/16	1,649,456.99	9,935,807.27	9,935,807.27	1,649,456.99
11	BALANCE PAYMENT	D/	10,610,966.98			10,610,966.98
12	PARTY CONTRIBUTION	D/	0.38	2,268,338.77	2,268,338.77	0.38
13	M.D. TOFA	D/11	4,635,454.28			4,635,454.28
14	FAGGE DEDUCTION	D/	-	3,358,850.00	3,358,850.00	-
15	PARTY DEDUCTION	D/9	290,694.70			290,694.70
16	TAKAI DATTINAI	D/2	(3,872,568.66)			(3,872,568.66)

			1				
17	NASSARAWA DEDUCTION	D/		-	6,527,690.00	6,527,690.00	-
18	MOTORCYCLE	D/		-	10,220,000.00	10,220,000.00	_
10	WIGTORCICLE	<i>D</i> /			10,220,000.00	10,220,000.00	
19	HEALTH CONTRIBUTION	D/		-	20,325,600.00	20,325,600.00	-
	HEALTH CONTRIBUTION						
20	(POL)	D/		-	769,000.00	769,000.00	-
21	UMAR ATTAHIRU	D/13		285,229.36			285,229.36
22	KUNCHI	D/		-	536,300.00	536,300.00	_
		•			,	,	
23	D/TOFA	D/		_	496,000.00	496,000.00	
23	D/TOFA	D/		-	496,000.00	496,000.00	-
24	NULGE LOAN	D/14		-			-
25	CREDIT DIRECT	D/		-	8,526,538.79	8,526,538.79	-
26	LOAN BOOK DED	D/		-	1,059,517.79	1,059,517.79	-
27	17% PENSION	D/		-	110,497,812.40	110,497,812.40	_
		•			-, - ,-	-, - ,-	
28	PAYEE	D/		_	1,877,611.81	1,877,611.81	_
20	FAILL	D/			1,877,011.81	1,877,011.81	-
	Sub-total			10,884,606.41			10,884,606.41
							-
29				114,193,583.03			114,193,583.03
				135,962,795.85	183,570,646.68	183,570,646.68	135,962,795.85
				, ,	, , , , , , , , , , , , , , , , , , ,	, , ,	, ,
	Sub-total			-	-	-	-
	TOTAL			342,580,749.09	289,455,311.62	279,461,694.96	249,265,389.13





TARAUNI LOCAL GOVERNMENT (KABIRU SANDA SECRETARIAT)

KANO STATE

Tarauni Local Government Secretariat, Zaria Road, Unguwa Uku, Kano State

D-f N-	Bof No:
Ref. No.:	Ref. No.:

STATEMENT OF ACCOUNTING POLICY

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

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

TARAUNI LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

TARAUNI LOCAL GOVT. COUNCIL



TARAUNI LOCAL GOVERNMENT (KABIRU SANDA SECRETARIAT)

KANO STATE

Tarauni Local Government Secretariat, Zaria Road, Unguwa Uku, Kano State

Ref. No.:	Ref. No.:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

TARAUNI LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

TARAUNI LOCAL GOVT. COUNCIL



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lgauditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF TARAUNI LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Tarauni Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Tarauni Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

TARAUNI LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CACLLELOVACE FROM ORFRATING ACTIVITIES		ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,825,822,012.00	Local Govt Share of Statutory Allocation		552,044,215.48	1,171,670,749.76
2,945,784,099.91	Local Govt Share of VAT		2,543,565,715.24	1,329,716,971.00
2,591,846,840.05	Other Federally Allocated Revenue	<u>1</u>	1,739,695,237.53	755,755,263.60
140,000,000.00	10% State Allocation	 	-	45,454,545.44
-	Other Capital Receipts	1	6,367,520,801.37	243,153,961.43
74,500,000.00	Tax Revenue	2	8,724,500.00	11,852,795.04
212,334,297.80	Non Tax Revenue	3	74,637,611.93	9,389,111.81
163,000,000.00	Investment Income		27,591,250.00	40,394,038.00
-	Interest Earned	1	-	-
	Refund and Re-imbursement	4	_	_
20,000,000.00	Aids & Grants	- T	_	_
20,000,000.00	Domestic Loans/Borrowings	- -	-	
50,000,000.00	Extraordinary Items	- 		
50,000,000.00	Prepayments/Arrears of Revenue	+ -	-	
10 022 207 240 76	Total Receipts from Operating Activities (A)		11 212 770 221 FF	2 607 207 426 00
10,023,287,249.76	Total Receipts from Operating Activities (A)		11,313,779,331.55	3,607,387,436.08
	DAVAGENTO.			
2 047 240 667 29	PAYMENTS:	-	2 502 602 006 00	2 649 224 256 20
2,947,340,667.38	Salaries & Wages	5	3,502,602,996.90	2,648,334,356.20
336,500,000.00	Social Benefits	6	254,397,621.09	68,211,818.18
916,069,548.00	Overhead Cost	7	687,801,170.82	597,154,952.40
246,000,000.00	Grants & Contributions		264,128,540.53	150,000,000.00
-	Subsidies General			-
=	Domestic Interest/Discount	8	46,605,858.64	147,866,787.51
-	Transfer to other Fund		-	-
4,445,910,215.38	Total Outflow from Operating Activities (B)		4,755,536,187.98	3,611,567,914.29
	Net Cashflow From Operating Activities C = (A-B)		6,558,243,143.57	(4,180,478.21)
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
787,000,000.00	Fixed Assets Purchased	_	161,929,174.25	118,208,386.36
3,000,966,888.09	Construction / Provision	_	1,400,883,181.86	147,816,870.26
842,000,000.00	Rehabilitation / Repairs	_	310,245,407.29	138,339,095.45
95,000,000.00	Preservation of the Environment	9	-	15,000,000.00
63,000,000.00	Other Capital Project	_	-	16,400,000.00
223,681,736.79	Liabilities / Equities		907,000.00	59,572,618.18
5,011,648,624.88	Total Capital Expenditure = D		1,873,964,763.40	495,336,970.25
	Net Cash Flow from Investing Activities E = (C-D)		4,684,278,380.17	(499,517,448.46)
	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		(273,910,316.42)	181,329,287.53
	Increase/decrease in other Liability		(4,571,839,637.59)	862,176,023.52
	·			
	Total Movement in other cash equivelent account = G		(4,845,749,954.01)	(680,846,735.99)
	Total Expenditure from Financing Activities = F		4,845,749,954.01	(680,846,735.99)
	Net Cash Flow from all Activities G = (E-F)		(161,471,573.84)	181,329,287.53
			1	
	Cash & Its Equivalent as at 1/1/2024 = H		217,404,353.95	36,075,066.42
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		55,932,780.11	217,404,353.95

TARAUNI LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
<u>ASSETS</u>			
<u>Current Assets</u>			
Cash		-	-
Main Account		3,049.86	208,985,824.93
Revenue Account		495,753.05	356,381.14
Other 1: (GT Bank A/C)		8,991.75	8,062,147.88
Others 2: (Access Bank Salary A/C)		19,822.45	-
Others 3: (Taj Bank Fertilizer A/C)		55,405,163.00	-
Total Recurrent Assets (A)	10	55,932,780.11	217,404,353.95
Non-Current Assets			
Total Investments (B)	11	3,161,415.94	3,161,415.94
Advances	12		
Retained Balance		183,705,150.89	-
Stabilization		709,612.38	458,325,079.69
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		184,414,763.27	458,325,079.69
Balance of Liabilities Over Assets (D)			5,730,021,240.16
Total Assets (D= A+B+C+D)		243,508,959.32	6,408,912,089.74
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		26,768,155.16	26,768,155.16
Others 1		10,304,296.99	14,623,132.71
Others 2		-	6,367,520,801.87
Total Deposits (E)		37,072,452.15	6,408,912,089.74
Balance of Assets Over Liabilities (F)		206,436,507.17	, , ,
Total Liabilities (G= D+E+F)		243,508,959.32	6,408,912,089.74

TARAUNI LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Note	Actual 2024	Final Budget	Supplement ary	Original	Variance on
Actual 2023 (=N=)		S			Budget	Budget	Final Budget
	REVENUE:						
1,171,670,749.76	Local Govt Share of Statutory Allocation		552,044,215.48	3,825,822,012.00		3,825,822,012.00	3,273,777,796.52
1,329,716,971.00	Local Govt Share of VAT		2,543,565,715.24	2,945,784,099.91		2,945,784,099.91	402,218,384.67
755,755,263.60	Other Federally Allocated Revenue	1	1,739,695,237.53	2,591,846,840.05		2,591,846,840.05	852,151,602.52
45,454,545.44	10% State Allocation		-	140,000,000.00		140,000,000.00	140,000,000.00
243,153,961.43	Other Capital Receipts		6,367,520,801.37	-		-	(6,367,520,801.37)
11,852,795.04	Tax Revenue		8,724,500.00	74,500,000.00		74,500,000.00	65,775,500.00
9,389,111.81	Non Tax Revenue		74,637,611.93	212,334,297.80		212,334,297.80	137,696,685.87
40,394,038.00	Investment Income		27,591,250.00	163,000,000.00		163,000,000.00	135,408,750.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement	2	-	-		-	0.00
-	Aids & Grants		-	20,000,000.00		20,000,000.00	20,000,000.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	50,000,000.00		50,000,000.00	50,000,000.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
3,607,387,436.08	Total Revenue (A)		11,313,779,331.55	10,023,287,249.76	-	10,023,287,249.76	(1,290,492,081.79)
	LESS EXPENDITURE:						
2,648,334,356.20	Salaries & Wages	3	3,502,602,996.90	2,947,340,667.38		2,947,340,667.38	(555,262,329.52)
68,211,818.18	Social Benefits	4	254,397,621.09	336,500,000.00		336,500,000.00	82,102,378.91
597,154,952.40	Overhead Cost	5	687,801,170.82	916,069,548.00		916,069,548.00	228,268,377.18
150,000,000.00	Grants & Contributions		264,128,540.53	246,000,000.00		246,000,000.00	(18,128,540.53)
-	Subsidies General		-	-	0	0	0.00
147,866,787.51	Domestic Interest/Discount	6	46,605,858.64	-	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
3,611,567,914.29	Total Expenditure (B)		4,755,536,187.98	4,445,910,215.38	-	4,445,910,215.38	(309,625,972.60)
(4,180,478.21)	Operating Balance: (A - B)		6,558,243,143.57	5,577,377,034.38	-	5,577,377,034.38	(980,866,109.19)
(4,180,478.21)	Transfer to Capital Development Fund		6,558,243,143.57				

TARAUNI LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Dun to Y									
Previous Year Actual 2023 (=N=)		NOTE S	Actual 2024	Final Budget 2024	Original Budget	Supplem entary Budget 2024	Performance on Budget (%)		
						2024			
	Opening Balance 1/1/2024		217,404,353.95				-		
	Add: Revenue						-		
	Transfer from Capítal Development Fund		6,558,243,143.57				0%		
	Infrastructural Development						0%		
0	Loan		0	-	0	0	070		
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%		
	Const. And Marking Cont.						00/		
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%		
0			0		0	0	0%		
0	Aids & Grants		0	-	0	0	201		
-	Total Revenue		6,775,647,497.52	-	-	-	0%		
							-		
							_		
	Less: Capital Expenditure								
118,208,386.36	Fixed Assets Purchased		161,929,174.25	787,000,000.00	787,000,000.00		21%		
							47%		
147,816,870.26	Construction / Provision		1,400,883,181.86	3,000,966,888.09	3,000,966,888.09				
138,339,095.45	Rehabilitation / Repairs	7	310,245,407.29	842,000,000.00	842,000,000.00		37%		
	Preservation of the						0%		
15,000,000.00	Environment		-	95,000,000.00	95,000,000.00				
16,400,000.00	Other Capital Project		-	63,000,000.00	63,000,000.00		0%		
	Liabilities / Equities						0%		
59,572,618.18	·		907,000.00	223,681,736.79	223,681,736.79				
495,336,970.25	Sub-total		1,873,964,763.40	5,011,648,624.88	5,011,648,624.88	-	37%		
							-		
	Capital Expenditure from Aids &						0%		
	Grants		0	-	0	0	0,0		
-	Repayment of Borrowings/Sure-P		0		0	0	0%		
							0%		
-	Sub-total		-	-	-	-			
-									
405 336 636 35	Total Capital Expenditure for		1 072 064 762 46	F 014 C40 C34 C3	F 014 C40 C34 C3		37%		
495,336,970.25	the year		1,873,964,763.40	5,011,648,624.88	5,011,648,624.88	-			
							-		
(495,336,970.25)	Closing Balance		4,901,682,734.12	(5,011,648,624.88)	(5,011,648,624.88)	0.00	(0.37)		

SCHEDULE OF INVESTMENTS

TARAUNI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS TARAUNI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

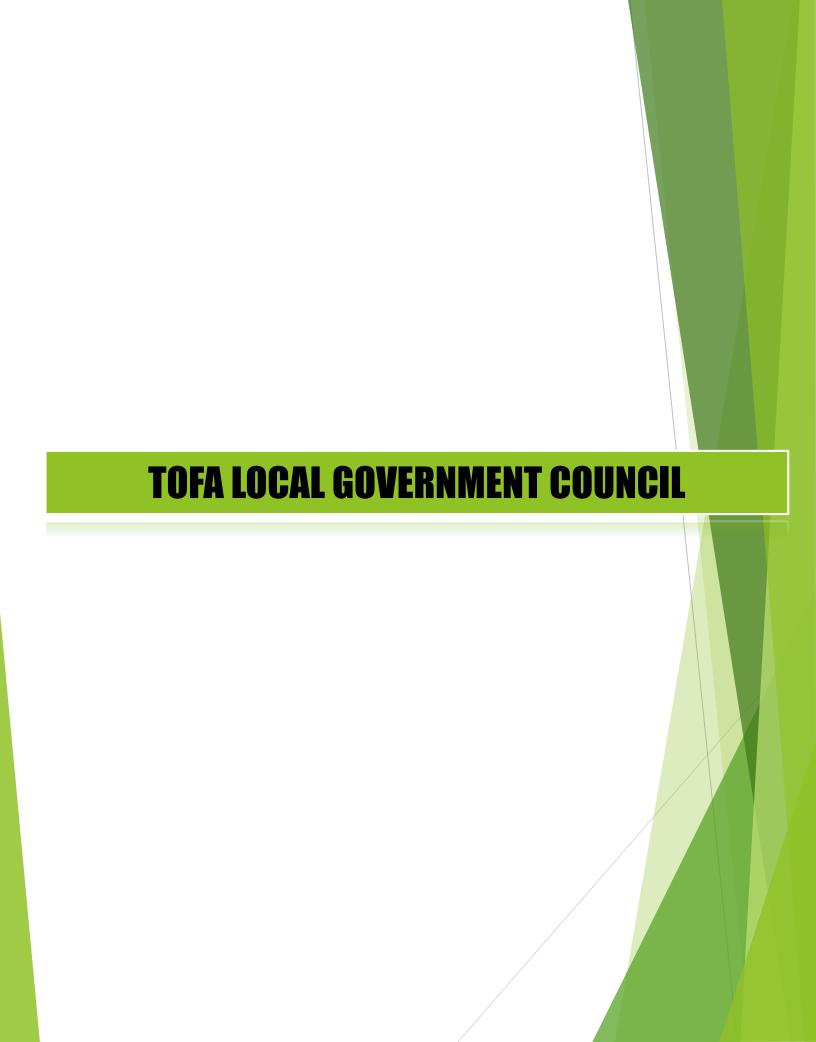
SCHEDULE OF IMPERSONAL ADVANCES (NOTES 10B)

1	Retained Balance			(6,367,520,801.87)	12,634,924,451.44	6,083,698,498.68	183,705,150.89
2	Stabilization			458,325,079.69	-	457,615,467.31	709,612.38
							_
	Others:						_
3	SULEIMAN UMAR	A/1	PURCHASE OF BUSES	14,900,000.00	-	14,900,000.00	1
4	GAMBO ABDULLAHI	A/2	PURCHASE OF MATS	17,000,000.00	-	17,000,000.00	-
	TOTAL			31,900,000.00	-	31,900,000.00	-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government					
	Deposits:					
1	VAT	D/7	7,258,464.84			7,258,464.84
2	5% TAX	D/8	15,529,610.73			15,529,610.73
4	STAMP DUTY	D/11	3,980,079.59			3,980,079.59
5	PENSION	D/4		73,385,972.08	73,385,972.08	-
6	PAYE	D/9		58,378,164.56	58,378,164.56	-
	Sub-total		26,768,155.16	131,764,136.64	131,764,136.64	26,768,155.16
	Other Deposits 1:					
7	RETENTION	D/6	8,955,776.28	108,754.10	50,000.00	9,014,530.38
8	BALANCE PAYMENT	D/15	5,667,356.43	7,810,000.00	12,187,589.82	1,289,766.61
9	NULGE	D/16	-	6,848,664.91	6,848,664.91	-
10	MHWU	D/17	-	18,309,027.86	18,309,027.86	-
11	PARTY CONTRIBUTION	D/10	-	0.00	0.00	-
12	KUNCHI	D/	-	264,000.00	264,000.00	-
13	FAGGE	D/	-	6,109,140.00	6,109,140.00	-
14	D/TOFA	D/	-	748,000.00	748,000.00	-
15	GEZAWA	D/	-	41,000.00	41,000.00	-

16	NASSARAWA	D/	-	9,251,801.00	9,251,801.00	-
17	MOTORCYCLE	D/	-	16,953,250.00	16,953,250.00	-
18	HEALTH CONTRI. STAFF	D/	-	25,974,200.00	25,974,200.00	-
19	HEALTH CONTRI. POL.	D/	-	777,000.00	777,000.00	_
20	SALARY ADJUSTMENT	D/	-	2,300,503.64	2,300,503.64	_
21	CREDIT DIRECT	D/	-	11,703,321.21	11,703,321.21	_
22	LOAN BOOK	D/	-	5,323,374.40	5,323,374.40	_
	Sub-total		14,623,132.71	112,522,037.12	116,840,872.84	10,304,296.99
	Sub-total		14,023,132.71	112,322,037.12	110,840,872.84	10,504,250.55
	Retained Balance					-
	Sub-total		-	-	_	-
93						
	TOTAL		41,391,287.87	244,286,173.76	248,605,009.48	37,072,452.15





TOFA LOCAL GOVERNMENT

(OFFICE OF THE CHAIRMAN)

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

Tel:

Mobile:

In case of reply, please quote reference	
No	

Date:_____

STATEMENT OF ACCOUNTING POLICY

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

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

TOFA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

TOFA LOCAL GOVT, COUNCIL

KANO STATE



TOFA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE CHAIRMAN)

In case of reply please quote reference

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

TOFA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

TOFA LOCAL GOVT. COUNCIL

KANO STATE



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF TOFA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Tofa Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Tofa Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

TOFA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
YEAR 2024	CASITIEOWS TROW OF ERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,596,400,123.00	Local Govt Share of Statutory Allocation		434,598,752.71	922,401,923.89
2,062,332,021.00	Local Govt Share of VAT		1,976,661,818.69	1,036,998,081.82
870,000,000.00	Other Federally Allocated Revenue	<u>1</u>	1,409,277,325.22	595,238,400.21
50,000,000.00	10% State Allocation		=	45,454,545.46
-	Other Capital Receipts		565,538,301.48	243,153,961.43
6,500,000.00	Tax Revenue	2	2,894,043.62	2,434,195.14
62,949,668.00	Non Tax Revenue	3	69,195,382.28	7,111,968.37
17,000,000.00	Investment Income		2,970,500.00	3,308,960.00
200,000.00	Interest Earned		=	-
-	Refund and Re-imbursement	4	-	-
-	Aids & Grants		-	-
-	Domestic Loans/Borrowings		-	-
1,000,000.00	Extraordinary Items		168,000.00	745,150.00
-	Prepayments/Arrears of Revenue		-	-
6,666,381,812.00	Total Receipts from Operating Activities (A)		4,461,304,124.00	2,856,847,186.32
	PAYMENTS:			
1,860,979,006.34	Salaries & Wages	5	1,749,577,612.93	1,375,888,252.24
241,630,233.00	Social Benefits	6	53,559,162.55	68,181,818.18
918,660,000.00	Overhead Cost	7	794,117,687.52	632,767,784.96
193,000,000.00	Grants & Contributions		133,515,899.73	169,937,435.29
-	Subsidies General		-	-
-	Domestic Interest/Discount	8	46,605,858.64	147,886,767.51
-	Transfer to other Fund		-	-
3,214,269,239.34	Total Outflow from Operating Activities (B)		2,777,376,221.37	2,394,662,058.18
		'		
	Net Cashflow From Operating Activities C = (A-B)		1,683,927,902.63	462,185,128.14
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
499,000,000.00	Fixed Assets Procured		364,657,302.21	72,377,026.80
2,094,966,887.53	Construction / Provision		1,207,082,080.79	350,302,518.06
347,000,000.00	Rehabilitation / Repairs		148,217,660.66	93,163,226.27
90,000,000.00	Preservation of the Environment	9	4,527,500.00	-
20,000,000.00	Other Capital Project		-	-
274,692,072.45	Liabilities / Equities		63,963,090.09	36,190,500.00
3,325,658,959.98	Total Capital Expenditure = D		1,788,447,633.75	552,033,271.13
			·	
	Net Cash Flow from Investing Activities E = (C-D)		(104,519,731.12)	(89,848,142.99)
	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:			
			(220 522 602 12)	(2F FOA 470 FC)
	Increase/decrease in other Cash Assets		(339,532,602.12)	(25,584,479.56)
	Increase/decrease in other Liability		(180,859,719.85)	38,679,163.87
	Total Movement in other cash equivelent account = G		(158,672,882.27)	(64,263,643.43)
	Total Expenditure from Financing Activities = F		(158,672,882.27)	(64,263,643.43)
			, ,	. , , , 1
	Net Cash Flow from all Activities G = (E-F)		54,153,151.15	(25,584,499.56)
	,		. ,	,
	Cash & Its Equivalent as at 1/1/2024 = H		92,805,893.39	118,390,392.95
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		146,959,044.54	92,805,893.39
_	, , , , , , , , , , , , , , , , , , , ,		-,,	, ,

TOFA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

		1	
Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
<u>Current Assets</u>			
Cash		-	-
Main Account		32,733,485.22	92,739,722.86
Revenue Account		1,977,281.02	65,823.35
{Acess Bank}		56,888,925.52	
GT Bank		100,302.78	
Taj Bank (Fertilizer Account)		55,259,050.00	
Others			347.18
Total Recurrent Assets (A)	10	146,959,044.54	92,805,893.39
Non-Current Assets			
Total Investments (B)	<u>11</u>	4,456,848.88	4,456,848.88
_			
Advances	12		
Retained Balance		183,705,150.89	
Stabilization		709,612.38	523,947,365.39
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	523,947,365.39
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		335,830,656.69	621,210,107.66
,			
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
DEPOSITS			
Government		54,912,039.97	37,643,760.12
Others 1		6,200,770.97	6,200,770.97
Others 2			565,538,301.48
Total Deposits (E)		61,112,810.94	609,382,832.57
Balance of Assets Over Liabilities (F)		274,717,845.75	11,827,275.09
Total Liabilities (G= D+E+F)		335,830,656.69	621,210,107.66
Total Education (G- D'ETT)		333,030,030.03	021,210,107.00

TOFA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Note	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)	·	S			Budget	Budget	Final Budget
	REVENUE:						
922,401,923.89	Local Govt Share of Statutory Allocation		434,598,752.71	3,596,400,123.00		3,596,400,123.00	3,161,801,370.29
1,036,998,081.82	Local Govt Share of VAT		1,976,661,818.69	2,062,332,021.00		2,062,332,021.00	85,670,202.31
595,238,400.21	Other Federally Allocated Revenue	1	1,409,277,325.22	870,000,000.00		870,000,000.00	(539,277,325.22)
45,454,545.46	10% State Allocation		-	50,000,000.00		50,000,000.00	50,000,000.00
243,153,961.43	Other Capital Receipts		565,538,301.48	-		-	(565,538,301.48)
2,434,195.14	Tax Revenue	2	2,894,043.62	6,500,000.00		6,500,000.00	3,605,956.38
7,111,968.37	Non Tax Revenue	3	69,195,382.28	62,949,668.00		62,949,668.00	(6,245,714.28)
3,308,960.00	Investment Income		2,970,500.00	17,000,000.00		17,000,000.00	14,029,500.00
-	Interest Earned		-	200,000.00		200,000.00	200,000.00
-	Refund and Re-imbursement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	-		-	0.00
745,150.00	Extraordinary Items Prepayments/Arrears of Revenue		168,000.00	1,000,000.00		1,000,000.00	832,000.00
2,856,847,186.32	Total Revenue (A)		4,461,304,124.00	6,666,381,812.00	-	6,666,381,812.00	2,205,077,688.00
	LESS EXPENDITURE:						
1,375,888,252.24	Salaries & Wages	5	1,749,577,612.93	1,860,979,006.34		1,860,979,006.34	111,401,393.41
68,181,818.18	Social Benefits	6	53,559,162.55	241,630,233.00		241,630,233.00	188,071,070.45
632,767,784.96	Overhead Cost	7	794,117,687.52	918,660,000.00		918,660,000.00	124,542,312.48
169,937,435.29	Grants & Contributions		133,515,899.73	193,000,000.00		193,000,000.00	59,484,100.27
-	Subsidies General		-	-	0	0	0.00
147,886,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
2,394,662,058.18	Total Expenditure (B)		2,777,376,221.37	3,214,269,239.34	-	3,214,269,239.34	436,893,017.97
462,185,128.14	Operating Balance: (A - B)		1,683,927,902.63	3,452,112,572.66	-	3,452,112,572.66	1,768,184,670.03
	Transfer to Capítal						
462,185,128.14	Development Fund		1,683,927,902.63				

TOFA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Suppleme ntary Budget 2024	Performance on Budget (%)
118,390,392.95	Opening Balance 1/1/2024		92,805,893.39				-
	Add: Revenue						-
462,185,128.14	Transfer from Capital Development Fund		1,683,927,902.63				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%
580,575,521.09	Total Revenue		1,776,733,796.02	-	-	_	0%
							-
	Less: Capital Expenditure					T	-
72,377,026.80	Fixed Assets Procured		364,657,302.21	499,000,000.00	499,000,000.00		73%
350,302,518.06	Construction / Provision		1,207,082,080.79	2,094,966,887.53	2,094,966,887.53		58%
93,163,226.27	Rehabilitation / Repairs	9	148,217,660.66	347,000,000.00	347,000,000.00		43%
-	Preservation of the Environment		4,527,500.00	90,000,000.00	90,000,000.00		5%
-	Other Capital Project		-	20,000,000.00	20,000,000.00		0%
36,190,500.00	Liabilities / Equities		63,963,090.09	274,692,072.45	274,692,072.45		23%
552,033,271.13	Sub-total		1,788,447,633.75	3,325,658,959.98	3,325,658,959.98	-	54%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
552,033,271.13	Total Capital Expenditure for the year		1,788,447,633.75	3,325,658,959.98	3,325,658,959.98	-	54%
							-
28,542,249.96	Closing Balance		(11,713,837.73)	(3,325,658,959.98)	(3,325,658,959.98)	0.00	(0.54)

SCHEDULE OF INVESTMENTS

TOFA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS TOFA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF HVIPERSONAL ADVANCES (NOTES 12D)

1	Retained Balance		(565,538,301.48)	5,018,630,195.38	4,269,386,743.01	183,705,150.89
2	Stabilization		523,947,365.39	-	523,237,753.01	709,612.38
						-
	Others:					-
3	ABDULKARIM USMAN	A/1		15,000,000.00	15,000,000.00	-
	TOTAL		•	15,000,000.00	15,000,000.00	-

SCHEDULE OF DEPO	OSITS (NOTES 13)
------------------	------------------

	Government Deposits:					
1	5% Withholding Tax	D/	11,522,841.32	22,164,893.07	11,490,514.20	22,197,220.19
2	PAYEE	D/	_	42,660,965.22	42,660,965.22	-
4	NULGE	D/	-	4,974,950.00	4,974,950.00	-
5	мнwu	D/	4,216,668.41	11,693,531.99	11,693,531.99	4,216,668.41
6	RETENTION	D/	336,380.40	-	-	336,380.40
7	5% VAT	D/	16,157,189.93	14,337,797.94	8,587,180.39	21,907,807.48
8	8% PENSION	D/	321,335.00	48,933,965.93	48,933,965.93	321,335.00
9	STAMP DUTY	D/	1,980,745.35	3,141,386.21	2,298,102.78	2,824,028.78
10	FIRS	D/	3,108,599.71	, ,	, ,	3,108,599.71
	Sub-total		37,643,760.12	147,907,490.36	130,639,210.51	54,912,039.97
			37,643,760.12	147,907,490.36	130,639,210.51	54,912,039.97
11	Sub-total Other Deposits 1: NASSARAWA	D/	37,643,760.12 20,601.32	147,907,490.36	130,639,210.51	
11	Other Deposits 1:	D/ D/		147,907,490.36	130,639,210.51	20,601.32
12	Other Deposits 1: NASSARAWA		20,601.32	147,907,490.36	130,639,210.51	20,601.32
12	Other Deposits 1: NASSARAWA ROGO	D/	20,601.32	-	-	20,601.32 45,000.00 60,600.00
12 13 14	Other Deposits 1: NASSARAWA ROGO SUMAILA	D/	20,601.32	17,274,600.00	17,274,600.00	20,601.32
12 13 14 15	Other Deposits 1: NASSARAWA ROGO SUMAILA HEALTH CONTRIBUTION	D/ D/ D/	20,601.32	17,274,600.00	17,274,600.00	20,601.32 45,000.00 60,600.00
12 13 14 15 16	Other Deposits 1: NASSARAWA ROGO SUMAILA HEALTH CONTRIBUTION MOTORCYCLE	D/ D/ D/	20,601.32	17,274,600.00 11,643,500.00 3,863,200.00	17,274,600.00 11,643,500.00 3,863,200.00	20,601.32 45,000.00 60,600.00
12 13 14 15	Other Deposits 1: NASSARAWA ROGO SUMAILA HEALTH CONTRIBUTION MOTORCYCLE FAGGE	D/ D/ D/ D/	20,601.32	17,274,600.00	17,274,600.00	20,601.32 45,000.00 60,600.00 -

19	TARAUNI	D/	-	-	-	-
20	TOFA	D/	-	-	-	-
21	WARAWA	D/	-	-	-	-
22	PARTY CONTRIBUTION	D/	-	2,459,012.32	2,459,012.32	-
23	HEALTH CONTR PARTY	D/	-	829,000.00	829,000.00	-
24	BALANCE PAYMENT	D/	6,074,569.65	-	-	6,074,569.65
25	KUNCHI	D/	-	114,000.00	114,000.00	-
26	DIRECT CREDIT	D/		6,544,926.76	6,544,926.76	-
27	LOAN BOOK	D/		1,139,558.63	1,139,558.63	-
28	PAYEE POLITICIAN	D/		1,986,769.70	1,986,769.70	-
			6,200,770.97	55,374,031.41	55,374,031.41	6,200,770.97
29	Retained Balance	D/	(565,538,301.48)	5,018,630,195.38	4,269,386,743.01	183,705,150.89
	Sub-total		(565,538,301.48)	5,018,630,195.38	4,269,386,743.01	183,705,150.89
	TOTAL		(521,693,770.39)	5,221,911,717.15	4,455,399,984.93	244,817,961.83





TSANYAWA LOCAL GOVERNMENT KANO STATE

Office Of The Hon. Chairman

P.M.B. 3021 KANO, NIGERIA

In case of reply please goute 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 complianceincludes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

TSANYAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

TSANYAWA LOCAL GOVT. COUNCIL

KANO STATE



TSANYAWA LOCAL GOVERNMENT KANO STATE

Office Of The Hon. Chairman

P.M.B. 3021 KANO, NIGERIA

In case of reply please qoute Reference

No					
140	•——	7-11-11-11-11			

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

TSANYAWA LOCAL GOVT, COUNCIL KANO STATE

SIGNATURE:

TREASURER

TSANYAWA LOCAL GOVT. COUNCIL

KANO STATE



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lganditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF TSANYAWA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Tsanyawa Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Tsanyawa Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

TSANYAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CACH FLOMIC FROM ORFRATING ACTIVITIES	Nets	ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
4,491,960,170.00	Local Govt Share of Statutory Allocation		479,160,558.75	1,016,980,878.33
950,000,000.00	Local Govt Share of VAT	_	2,251,536,819.54	1,178,928,848.93
879,428,536.00	Other Federally Allocated Revenue	<u>1</u>	1,536,572,696.25	658,555,399.87
90,000,000.00	10% State Allocation		-	45,454,545.46
-	Other Capital Receipts	-	-	243,153,961.43
2,500,000.00	Tax Revenue	2	29,100.00	2,108,467.76
72,909,799.00	Non Tax Revenue	3	66,652,113.83	23,085,819.81
1,450,000.00	Investment Income		894,700.00	1,141,550.00
-	Interest Earned		353.50	-
-	Refund and Re-imbursement	4	=	-
-	Aids & Grants		=	-
-	Domestic Loans/Borrowings		-	-
35,000,000.00	Extraordinary Items		-	665,000.00
-	Prepayments/Arrears of Revenue		-	1,000,999.98
6,523,248,505.00	Total Receipts from Operating Activities (A)		4,334,846,341.87	3,171,075,471.57
.,==;= 10,555.36	, , , , , , , , , , , , , , , , , , ,		, , ,	
	PAYMENTS:			
1,738,212,344.40	Salaries & Wages	5	1,491,154,354.01	1,056,616,582.47
144,788,622.00	Social Benefits	6	62,552,195.94	70,630,702.71
1,247,500,000.00	Overhead Cost	7	1,423,175,286.72	505,770,294.44
141,500,000.00	Grants & Contributions	1	128,960,882.86	81,197,262.56
	Subsidies General	-		-
_	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
_	Transfer to other Fund	⊣		
3,272,000,966.40	Total Outflow from Operating Activities (B)		3,152,448,578.17	1,862,081,609.69
2,2,2,000,000,40			5,252, 10,0,0.27	_,,
Í.				II.
	Net Cashflow From Operating Activities $C = (\Delta - R)$		1.182.397.763.70	1,308,993,861,88
	Net Cashflow From Operating Activities C = (A-B)		1,182,397,763.70	1,308,993,861.88
			1,182,397,763.70	1,308,993,861.88
464,000,000,00	CASH OUTFLOW FROM INVESTING ACTIVITIES			
464,000,000.00 1.544.249.124.52	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased		308,096,002.02	84,727,681.71
1,544,249,124.52	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision		308,096,002.02 2,500,243,009.36	
1,544,249,124.52 334,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs	9	308,096,002.02 2,500,243,009.36 451,090,688.88	84,727,681.71
1,544,249,124.52 334,000,000.00 82,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	308,096,002.02 2,500,243,009.36	84,727,681.71
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00	84,727,681.71 104,213,222.83 - -
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00	84,727,681.71 104,213,222.83 - - - - 184,233,765.73
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00	84,727,681.71 104,213,222.83 - -
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00	84,727,681.71 104,213,222.83 - - - - 184,233,765.73
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24 (2,393,282,771.54)	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27 935,819,191.61
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24 (2,393,282,771.54)	84,727,681.71 104,213,222.83 - - 184,233,765.73 373,174,670.27 935,819,191.61
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24 (2,393,282,771.54)	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27 935,819,191.61
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24 (2,393,282,771.54)	84,727,681.71 104,213,222.83 - - 184,233,765.73 373,174,670.27 935,819,191.61
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24 (2,393,282,771.54)	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27 935,819,191.61 - 780647886.3 -2147730.31
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24 (2,393,282,771.54) (2,280,246,599.46) 17,409,671.15 (2,297,656,270.61)	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27 935,819,191.61 - 780647886.3 -2147730.31 782,795,616.56
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24 (2,393,282,771.54) (2,280,246,599.46) 17,409,671.15 (2,297,656,270.61)	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27 935,819,191.61 - 780647886.3 -2147730.31 782,795,616.56
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24 (2,393,282,771.54) - (2,280,246,599.46) 17,409,671.15 (2,297,656,270.61) (2,297,656,270.61)	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27 935,819,191.61 - 780647886.3 -2147730.31 782,795,616.56 782,795,616.56
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24 (2,393,282,771.54) - (2,280,246,599.46) 17,409,671.15 (2,297,656,270.61) (2,297,656,270.61)	84,727,681.71 104,213,222.83 - - - 184,233,765.73 373,174,670.27 935,819,191.61 - 780647886.3 -2147730.31 782,795,616.56 782,795,616.56
1,544,249,124.52 334,000,000.00 82,000,000.00 40,000,000.00 366,094,993.91	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	308,096,002.02 2,500,243,009.36 451,090,688.88 105,000,000.00 - 211,250,834.98 3,575,680,535.24 (2,393,282,771.54) (2,280,246,599.46) 17,409,671.15 (2,297,656,270.61) (2,297,656,270.61)	84,727,681.71 104,213,222.83 - - 184,233,765.73 373,174,670.27 935,819,191.61 - 780647886.3 -2147730.31 782,795,616.56 782,795,616.56

TSANYAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
<u>ASSETS</u>			
<u>Current Assets</u>			
Cash		-	-
Main Account		13,538,518.93	197,369,537.21
Project Account		7,555,268.42	7,555,268.42
Revenue Account		137,741.94	(3,413,605.77)
Access Bank		27,802,334.92	
Taj Bank		56,853,890.00	
Others			3,055.28
Total Recurrent Assets (A)	10	105,887,754.21	201,514,255.14
Non-Current Assets			
Total Investments (B)	11	3,661,415.94	3,661,415.94
Total investments (b)		3,001,113.31	3,001,113.31
Advances	12		
Retained Balance		606,772,500.70	2,332,736,014.56
Stabilization		709,612.38	554,992,697.98
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		607,482,113.08	2,887,728,712.54
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		717,031,283.23	3,092,904,383.62
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		215,080,863.17	200,162,898.00
Others 1		129,310,790.77	126,819,084.79
Others 2		-	
Total Deposits (E)		344,391,653.94	326,981,982.79
Balance of Assets Over Liabilities (F)			2,765,922,400.83
Total Liabilities (G= D+E+F)		344,391,653.94	3,092,904,383.62

TSANYAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Note s	Actual 2024	Final Budget	Supplemen tary Budget	Original	Variance on
Actual 2023 (=N=)					buuget	Budget	Final Budget
	REVENUE:						
1,016,980,878.33	Local Govt Share of Statutory Allocation		479,160,558.75	4,491,960,170.00		4,491,960,170.00	4,012,799,611.25
1,178,928,848.93	Local Govt Share of VAT		2,251,536,819.54	950,000,000.00		950,000,000.00	(1,301,536,819.54)
658,555,399.87	Other Federally Allocated Revenue	1	1,536,572,696.25	879,428,536.00		879,428,536.00	(657,144,160.25)
45,454,545.46	10% State Allocation		-	90,000,000.00		90,000,000.00	90,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
2,108,467.76	Tax Revenue		29,100.00	2,500,000.00		2,500,000.00	2,470,900.00
23,085,819.81	Non Tax Revenue		66,652,113.83	72,909,799.00		72,909,799.00	6,257,685.17
1,141,550.00	Investment Income		894,700.00	1,450,000.00		1,450,000.00	555,300.00
-	Interest Earned		353.50	-		-	(353.50)
-	Refund and Re-imbursement	2	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	-		-	0.00
665,000.00	Extraordinary Items Prepayments/Arrears of		-	35,000,000.00		35,000,000.00	35,000,000.00
1,000,999.98	Revenue		-	-		-	0.00
3,171,075,471.57	Total Revenue (A)		4,334,846,341.87	6,523,248,505.00	-	6,523,248,505.00	2,188,402,163.13
	LESS EXPENDITURE:						
1,056,616,582.47	Salaries & Wages	3	1,491,154,354.01	1,738,212,344.40		1,738,212,344.40	247,057,990.39
70,630,702.71	Social Benefits	4	62,552,195.94	144,788,622.00		144,788,622.00	82,236,426.06
505,770,294.44	Overhead Cost	5	1,423,175,286.72	1,247,500,000.00		1,247,500,000.00	(175,675,286.72)
81,197,262.56	Grants & Contributions		128,960,882.86	141,500,000.00		141,500,000.00	12,539,117.14
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	6	46,605,858.64	-	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
1,862,081,609.69	Total Expenditure (B)		3,152,448,578.17	3,272,000,966.40	-	3,272,000,966.40	119,552,388.23
1,308,993,861.88	Operating Balance: (A - B)		1,182,397,763.70	3,251,247,538.60	-	3,251,247,538.60	2,068,849,774.90
1,308,993,861.88	Transfer to Capítal Development Fund		1,182,397,763.70		1		I

TSANYAWA LOCAL GOVERNMENT COUNCIL

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

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supplem entary Budget 2024	Performance on Budget (%
	Opening Balance 1/1/2024		201,514,255.14				-
	Add: Revenue						-
	Transfer from Capital Development Fund		1,182,397,763.70				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	_	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
-	Total Revenue		1,383,912,018.84	-	-	-	0%
							-
	Less: Capital Expenditure				,		-
84,727,681.71	Fixed Assets Purchased		308,096,002.02	464,000,000.00	464,000,000.00		66%
104,213,222.83	Construction / Provision		2,500,243,009.36	1,544,249,124.52	1,544,249,124.52		162%
-	Rehabilitation / Repairs	7	451,090,688.88	334,000,000.00	334,000,000.00		135%
-	Preservation of the Environment		105,000,000.00	82,000,000.00	82,000,000.00		128%
-	Other Capital Project		-	40,000,000.00	40,000,000.00		0%
184,233,765.73	Liabilities / Equities		211,250,834.98	366,094,993.91	366,094,993.91		58%
373,174,670.27	Sub-total		3,575,680,535.24	2,830,344,118.43	2,830,344,118.43	-	126%
					1		-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
					1	1	-
373,174,670.27	Total Capital Expenditure for the year		3,575,680,535.24	2,830,344,118.43	2,830,344,118.43	-	126%
							-
(373,174,670.27)	Closing Balance		(2,191,768,516.40)	(2,830,344,118.43)	(2,830,344,118.43)	0.00	(1.26

SCHEDULE OF INVESTMENTS

TSANYAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS TSANYAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

SCHEDULE OF IMPERSONAL ADVANCES (NO	OTES 10B	١
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1	Retained Balance	A/1	2,332,736,014.56	4,436,505,736.50	6,162,469,250.36	606,772,500.70
2	Stabilization	A/2	554,992,697.98		554,283,085.60	709,612.38
						-
	Others:					-
3						-
4						-
5						-
						-
	TOTAL		-	-	-	-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	P.A.Y.E.	D/1	77,739,758.48	21,957,579.64	21,957,579.64	77,739,758.48
2	W.H.T (F.I.R.S)	D/2	11,760,715.51	-	6,918,872.72	4,841,842.79
4	V.A.T.	D/7	61,392,645.43	16,614,589.04	15,456,923.77	62,550,310.70
5	W.H.T (B.I.R)	D/3	25,495,199.02	17,304,887.24	-	42,800,086.26
6	PENSION SCHEME	D/9	16,407,113.82	28,015,669.71	28,015,669.71	16,407,113.82
7	STAMP DUTY (FIRS)	D/10	7,367,465.74	3,374,285.38	<u> </u>	10,741,751.12
						-
						-
	Sub-total		200,162,898.00	87,267,011.01	72,349,045.84	215,080,863.17
	Other Denosits 1:					
13	Other Deposits 1: N.U.L.G.E	D/4	3,148,659.63	4,236,504.94	4,236,504.94	3,148,659.63
13	•	D/4 D/5	3,148,659.63 28,549,334.80	4,236,504.94	4,236,504.94	3,148,659.63 28,549,334.80
	N.U.L.G.E			4,236,504.94 - 2,107,184.67	4,236,504.94 - 938,198.35	
14	N.U.L.G.E 10% RETAINTION MONEY	D/5	28,549,334.80	-	-	28,549,334.80
14	N.U.L.G.E 10% RETAINTION MONEY BAL. PAYMENT	D/5 D/8	28,549,334.80 93,526,180.64	2,107,184.67	-	28,549,334.80 94,695,166.96

	HEALTH CONTR. STAFF		10,561,200.00	10,561,200.00	
18			10,361,200.00	10,361,200.00	-
19	MOTORCYCLE		9,125,000.00	9,125,000.00	-
20	NASSARAWA DED		2,707,960.00	2,707,960.00	-
21	FAGGE DED		2,092,500.00	2,092,500.00	-
22	DAMBATTA DED		236,150.00	236,150.00	-
23	KUNCHI DED		9,279,900.00	9,279,900.00	-
24	PARTY CONTR		2,252,884.63	2,252,884.63	-
25	HEALTH CONTR. POLITICIAN		765,000.00	765,000.00	-
26	DIRECT CREDIT		7,197,464.72	7,197,464.72	-
27	LOAN BOOK		1,373,609.89	1,373,609.89	-
28	17% PENSION GOVT. CONTR		59,452,195.94	59,452,195.94	-
					-
					-
		126,819,084.79	117,567,842.81	115,076,136.83	129,310,790.77
		-,,	, , , , , ,	.,,	
			-		-
	Sub-total	-	-	-	-
	TOTAL	326,981,982.79	204,834,853.82	187,425,182.67	344,391,653.94





TUDUN WADA LOCAL GOVERNMENT

KANO STATE

(OFFICE OF THE HON. CHAIRMAN)

P.M.B. 3021 Kano - Nigeria.

el:	(OFFICE OF THE HO
Mobile:	in case of reply, please

..... Date:

STATEMENT OF ACCOUNTING POLICY

quote Reference

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 complianceincludes Note to the accounts.

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

TUDUN WADA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

TUDUN WADA LOCAL GOVT. COUNCIL

KANO STATE



TUDUN WADA LOCAL GOVERNMENT

KANO STATE

Tel: Mobile: (OFFICE OF THE HON. CHAIRMAN)

P.M.B. 3021 Kano - Nigeria.

in case	of reply,	please	quote	Reference
No				

Date:

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of Local Government as at the year ended 31st December, 2024

Best Regard,

SIGNATURE:

Landiation

CHAIRMAN

TUDUN WADA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

TUDUN WADA LOCAL GOVT. COUNCIL

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/SFA/LGC/AA. 2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF TUDUN WADA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Tudun Wada Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Tudun Wada Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi ONA AUDITOR GENERAL

2024 1446 AH

STATEMENT NO. 1 TUDUN WADA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET			ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
2,997,818,418.00	Local Govt Share of Statutory Allocation		590,821,985.92	1,253,973,540.17
1,928,955,740.00	Local Govt Share of VAT	-	2,591,139,000.06	1,354,281,274.02
1,591,170,256.00	Other Federally Allocated Revenue	1	1,844,292,652.15	803,119,283.77
	10% State Allocation	1	1,044,292,032.13	
69,000,000.00		_	-	45,454,545.46
-	Other Capital Receipts		-	243,153,961.43
4,829,825.00	Tax Revenue	2	302,000.00	1,306,195.04
87,996,675.00	Non Tax Revenue	3	67,072,340.90	1,900,219.35
12,200,000.00	Investment Income	_	4,417,830.00	4,768,195.00
	Interest Earned		-	
	Refund and Re-imbursement	4	-	
1,000,000.00	Aids & Grants		-	
-	Domestic Loans/Borrowings		-	
-	Extraordinary Items		-	
-	Prepayments/Arrears of Revenue		-	
6,692,970,914.00	Total Receipts from Operating Activities (A)		5,098,045,809.03	3,707,957,214.24
			, , ,	, , ,
	PAYMENTS:			
2,160,427,503.80	Salaries & Wages	5	2,296,414,640.67	1,683,804,873.19
196,200,000.00	Social Benefits	6	181,117,548.96	68,181,818.18
1,202,424,000.00	Overhead Cost	7	571,611,316.78	428,022,169.65
	Grants & Contributions		· · ·	
136,000,000.00		_	128,157,131.38	106,560,900.00
-	Subsidies General	-	46.605.050.64	447.000.707.54
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
-	Transfer to other Fund		-	-
3,695,051,503.80	Total Outflow from Operating Activities (B)		3,223,906,496.43	2,434,436,528.53
	Net Cashflow From Operating Activities C = (A-B)		1,874,139,312.60	1,273,520,685.71
	· · ·		1,874,139,312.60	1,273,520,685.71
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
466,700,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured		775,573,276.65	115,030,860.30
1,935,451,451.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision		775,573,276.65 1,603,763,374.29	
1,935,451,451.00 444,034,006.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured		775,573,276.65	115,030,860.30
1,935,451,451.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision	9	775,573,276.65 1,603,763,374.29	115,030,860.30 221,900,870.11
1,935,451,451.00 444,034,006.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs	9	775,573,276.65 1,603,763,374.29 447,006,790.20	115,030,860.30 221,900,870.11
1,935,451,451.00 444,034,006.00 220,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	775,573,276.65 1,603,763,374.29 447,006,790.20	115,030,860.30 221,900,870.11
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00	115,030,860.30 221,900,870.11 24,030,639.45
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97	115,030,860.30 221,900,870.11 24,030,639.45 - - 79,730,957.67
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97	115,030,860.30 221,900,870.11 24,030,639.45 - - 79,730,957.67
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11 (1,189,808,856.51)	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53 832,827,358.18
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11 (1,189,808,856.51)	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11 (1,189,808,856.51)	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53 832,827,358.18
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account =	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11 (1,189,808,856.51) (1,392,289,594.69) 17,813,406.35	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53 832,827,358.18
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11 (1,189,808,856.51) (1,392,289,594.69) 17,813,406.35 (1,410,103,001.04)	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53 832,827,358.18
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account =	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11 (1,189,808,856.51) (1,392,289,594.69) 17,813,406.35	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53 832,827,358.18
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11 (1,189,808,856.51) (1,392,289,594.69) 17,813,406.35 (1,410,103,001.04)	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53 832,827,358.18
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 - 145,296,227.97 3,063,948,169.11 (1,189,808,856.51) (1,392,289,594.69) 17,813,406.35 (1,410,103,001.04)	115,030,860.30 221,900,870.11 24,030,639.45 - 79,730,957.67 440,693,327.53 832,827,358.18
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 145,296,227.97 3,063,948,169.11 (1,189,808,856.51) (1,392,289,594.69) 17,813,406.35 (1,410,103,001.04) (1,410,103,001.04)	115,030,860.30 221,900,870.11 24,030,639.45
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 145,296,227.97 3,063,948,169.11 (1,189,808,856.51) (1,392,289,594.69) 17,813,406.35 (1,410,103,001.04) (1,410,103,001.04)	115,030,860.30 221,900,870.11 24,030,639.45
1,935,451,451.00 444,034,006.00 220,000,000.00 20,000,000.00 260,000,000.00	CASH OUTFLOW FROM INVESTING ACTIVITIES Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	775,573,276.65 1,603,763,374.29 447,006,790.20 92,308,500.00 145,296,227.97 3,063,948,169.11 (1,189,808,856.51) (1,392,289,594.69) 17,813,406.35 (1,410,103,001.04) (1,410,103,001.04)	115,030,860.30 221,900,870.11 24,030,639.45

TUDUN WADA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		-	3,015.32
Main Account		331,411,582.13	168,772,093.00
Taj Bank (fertilizer)		57,597,470.00	
Revenue Account		96,191.66	385.55
Others			35,605.39
Access Bank		40,271,136.23	
Total Recurrent Assets (A)	10	389,105,243.79	168,811,099.26
Non-Current Assets			
Total Investments (B)	<u>11</u>	3,663,203.88	3,663,203.88
_			
Advances	12		
Retained Balance		183,705,150.89	1,580,367,561.84
Stabilization		709,612.38	537,823,941.86
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	2,118,191,503.70
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		577,183,210.94	2,290,665,806.84
LIABILITIES	13		
Short Term Loans			
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
<u>DEPOSITS</u>			
Government		36,478,330.18	43,121,172.27
Others 1		120,086,924.99	95,630,676.55
Others 2		-	
Total Deposits (E)		156,565,255.17	138,751,848.82
Balance of Assets Over Liabilities (F)		420,617,955.77	2,151,913,958.02
Total Liabilities (G= D+E+F)		577,183,210.94	2,290,665,806.84

TUDUN WADA LOCAL GOVERNMENT COUNCIL STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Previous Year	Description	Note s	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	REVENUE:						
	Local Govt Share of Statutory	,					
1,253,973,540.17	Allocation		590,821,985.92	2,997,818,418.00		2,997,818,418.00	2,406,996,432.08
1,354,281,274.02	Local Govt Share of VAT		2,591,139,000.06	1,928,955,740.00		1,928,955,740.00	(662,183,260.06)
803,119,283.77	Other Federally Allocated Revenue	1	1,844,292,652.15	1,591,170,256.00		1,591,170,256.00	(253,122,396.15)
45,454,545.46	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,306,195.04	Tax Revenue	2	302,000.00	4,829,825.00		4,829,825.00	4,527,825.00
1,900,219.35	Non Tax Revenue	3	67,072,340.90	87,996,675.00		87,996,675.00	20,924,334.10
4,768,195.00	Investment Income		4,417,830.00	12,200,000.00		12,200,000.00	7,782,170.00
-	Interest Earned			-		-	0.00
-	Refund and Re-imbursement	4	-	-		-	0.00
-	Aids & Grants		-	1,000,000.00		1,000,000.00	1,000,000.00
-	Domestic Loans/Borrowings		-	-		-	0.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		•	-		-	0.00
3,707,957,214.24	Total Revenue (A)		5,098,045,809.03	6,692,970,914.00	-	6,692,970,914.00	1,594,925,104.97
	LECC EVERNETTIES.						
	LESS EXPENDITURE:						
1,683,804,873.19	Salaries & Wages	5	2,296,414,640.67	2,160,427,503.80		2,160,427,503.80	(135,987,136.87)
68,181,818.18	Social Benefits	6	181,117,548.96	196,200,000.00		196,200,000.00	15,082,451.04
428,022,169.65	Overhead Cost	7	571,611,316.78	1,202,424,000.00		1,202,424,000.00	630,812,683.22
106,560,900.00	Grants & Contributions	-	128,157,131.38	136,000,000.00		136,000,000.00	7,842,868.62
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	_	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
2,434,436,528.53	Total Expenditure (B)		3,223,906,496.43	3,695,051,503.80	-	3,695,051,503.80	471,145,007.37
1,273,520,685.71	Operating Balance: (A - B)		1,874,139,312.60	2,997,919,410.20	-	2,997,919,410.20	1,123,780,097.60
	Transfer to Capítal						
1,273,520,685.71	Development Fund		1,874,139,312.60				

TUDUN WADA LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year Actual 2023 (=N=)		NOTES	Actual 2024	Final Budget 2024	Original Budget	Supple mentary Budget 2024	Performance on Budget (%)
41,019,391.83	Opening Balance 1/1/2024		168,811,099.26				-
, ,	Add: Revenue		, ,				_
	Transfer from						
	Capítal						
	Development						0%
1,273,520,685.71	Fund		1,874,139,312.60				
1,273,320,003.71	Infrastructural		1,074,133,312.00				
	Development						0%
0	Loan		0	_	0	0	0,0
	Commercial						
	Agriculture Credit						0%
0	Scheme		0	_	0	0	2,3
	Small And						
	Medium Scale						0%
0	Enterprises Loan		0	_	0	0	
0	Aids & Grants		0	_	0	0	0%
0	Alus & Grants		0	_	0	0	3 ,3
1,314,540,077.54	Total Revenue		2,042,950,411.86	_	_	_	0%
	10001010						_
	Less: Capital Expenditure						-
	Fixed Assets						
115,030,860.30	Procured		775,573,276.65	466,700,000.00	466,700,000.00		166%
	Construction /		7.10,0.10,2.10.00	100/100/000100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		_
221,900,870.11	Provision		1,603,763,374.29	1,935,451,451.00	1,935,451,451.00		83%
, , -	Rehabilitation /		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,		
24,030,639.45	Repairs	9	447,006,790.20	444,034,006.00	444,034,006.00		101%
, ,	Preservation of		, ,	, ,	, ,		
-	the Environment		92,308,500.00	220,000,000.00	220,000,000.00		42%
	Other Capital						00/
-	Project		-	20,000,000.00	20,000,000.00		0%
	Liabilities /						F.C0/
79,730,957.67	Equities		145,296,227.97	260,000,000.00	260,000,000.00		56%
							92%
440,693,327.53	Sub-total		3,063,948,169.11	3,346,185,457.00	3,346,185,457.00	-	92/6
	Capital						
	Expenditure from						0%
	Aids & Grants		0	-	0	0	
	Repayment of						
	Borrowings/Sure-						0%
-	P		0	-	0	0	
							0%
-	Sub-total		-	-	-	-	2,3
	Total Capital						
	Expenditure for						92%
440,693,327.53	the year		3,063,948,169.11	3,346,185,457.00	3,346,185,457.00	-	
							-
873,846,750.01	Closing Balance		(1,020,997,757.25)	(3,346,185,457.00)	(3,346,185,457.00)	0.00	(0.92)

SCHEDULE OF INVESTMENTS TUDUN WADA 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	

SCHEDULE OF ADVANCES & DEPOSITS TUDUN WADA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

	SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)								
1	Retained Balance			1,580,367,561.85	5,131,932,473.66	6,528,594,884.62	183,705,150.89		
2	Stabilization			537,823,941.86		537,114,329.48	709,612.38		

	SCHEDULE OF DEPOSITS (NOTES 13)								
	Government Deposits:								
1	PAYEE	D/2			31,100,613.56	31,100,613.56	-		
2	KANO INTEN	D/5		12,424,496.70			12,424,496.70		
4	F.I.R.S.5% WHT	D/3		12,814,797.22	15,357,341.38	23,005,802.42	5,166,336.18		
5	F.I.R.S VAT	D/4		9,591,829.26	12,950,096.49	11,298,024.38	11,243,901.37		
6	KANO PENSION 8%	D/8		6,819,099.49	41,298,024.38	41,298,024.38	6,819,099.49		
7	STAMP DUTY 1%	D/6		1,350,183.87	3,162,067.92	3,808,521.08	703,730.71		
8	STAMP DUTY 1%	D/7		120,765.73			120,765.73		
	Sub-total			43,121,172.27	103,868,143.73	110,510,985.82	36,478,330.18		
	Other Deposits 1:								
13	RETENTION			3,432,405.88	12,216,601.56		15,649,007.44		
14	NULGE			8,928,874.03	5,583,709.69	5,583,709.69	8,928,874.03		
15	MHWU			12,862,495.91	8,021,459.41	8,021,459.41	12,862,495.91		
16	SUNDRY PERSUN			5,170,103.62			5,170,103.62		
17	PARTY CONTR			5,926,799.52	2,338,387.03	2,338,387.03	5,926,799.52		
18	BALANCE PAYMENT			65,401,021.03			65,401,021.03		
19	MH WU RICE			3,247,531.28			3,247,531.28		
20	NU LGE FOOD			2,872,292.16			2,872,292.16		
21	MOTOR CYCLE LOAN				19,801,250.00	19,801,250.00	-		
22	HEATH CONTR				789,000.00	789,000.00	-		
23	HEATH CONTR STAFF				150,751,600.00	150,751,600.00	-		
24	T/WADA						-		
25	NASSARAWA				1,382,582.00	1,382,582.00	-		
26	FAGGE			28,800.00	1,680,020.00	1,680,020.00	28,800.00		
27	KUNCHI				562,600.00	562,600.00	-		
28	PAYEE PARTY				1,888,498.61	1,888,498.61	-		
29	OVER PAYMENT				688,986.19	688,986.19	-		
30	CREDIT DIRECT				9,255,692.18	9,255,692.18	-		
31	LOAN BOOK DED				2,318,207.82	2,318,207.82	-		
				107,870,323.43	217,278,594.49	205,061,992.93	120,086,924.99		
	TOTAL			150,991,495.70	321,146,738.22	315,572,978.75	156,565,255.17		





UNGOGO LO

Telegrams: LOCGUGG

(OFFICE OF THE EXECUTIVE CHAIRMAN)

KANO STATE - NIGERIA

In case of reply please quote Reference UGLG/FIN/VOL.III/3

22/5/2025 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 2006 (as amended) and other Kano State legal requirements.

Best regards,

SIGNATURE

NITY AND FSIGNATURE

AGn. Cm 10 parts 22 5 2025

Executive Chairman Ungogo Local Government

Treasurer

Ungogo Local Government



UNGOGO LOCAL GOVERNMENT

Telegrams: LOCGUGG KANO STATE

P.M.B 3021 Ungogo Town KANO STATE - NIGERIA

(OFFICE OF THE EXECUTIVE CHAIRMAN)

In case of reply please quote Reference

UGLG/FIN/VOL.III/3

DATE: 22/5/2025

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, 2024.

INITY AND FAITH

Best regards,

SIGNATURE

SIGNATURE

Executive Chairman

Ungogo Local Government

WANY 22/8/2025AG/Cm

Treasurer

Ungogo Local Government



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Website: www.lgandit.kn.ng.org Email: lgauditkano@gmail.com 3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

In Case of Reply Quote Ref No: ALG/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF UNGOGO LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Ungogo Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Ungogo Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi

2024 1446 AH

UNGOGO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

ANNUAL BUDGET	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS	
YEAR 2024			YEAR 2024	YEAR 2023	
(=N=)	RECEIPTS		(=N=)	(=N=)	
5,650,390,490.00	.00 Local Govt Share of Statutory Allocation		690,772,338.39	1,466,110,360.22	
2,950,115,250.00	Local Govt Share of VAT		3,223,531,248.83	1,680,814,850.03	
918,890,450.00	Other Federally Allocated Revenue	<u>1</u>	2,130,322,148.50	945,776,892.13	
69,000,000.00	10% State Allocation		-	45,454,545.46	
-	Other Capital Receipts		-	243,153,961.43	
144,895,500.00	Tax Revenue	2	6,460,790.91	7,652,390.08	
120,220,619.00	Non Tax Revenue	3	63,080,352.90	2,507,100.91	
12,689,434.00	Investment Income		3,740,183.00	3,559,800.00	
-	Interest Earned		-	-	
-	Refund and Re-imbursement	4	-	-	
-	Aids & Grants		-	-	
-	Domestic Loans/Borrowings		-	-	
-	Extraordinary Items		-	-	
-	Prepayments/Arrears of Revenue		-	-	
9,866,201,743.00	Total Receipts from Operating Activities (A)		6,117,907,062.53	4,395,029,900.26	
	PAYMENTS:				
3,323,664,954.00	Salaries & Wages	5	2,784,391,862.05	2,136,664,564.89	
278,785,975.00	Social Benefits	6	245,380,462.00	94,212,211.20	
1,057,891,990.00	Overhead Cost	7	1,305,498,235.98	516,617,316.04	
238,000,000.00	Grants & Contributions	_	212,272,469.55	167,500,000.00	
-	Subsidies General	_	-	-	
-	Domestic Interest/Discount	8	46,605,858.64	147,866,767.51	
-	Transfer to other Fund		-	-	
4,898,342,919.00	Total Outflow from Operating Activities (B)		4,594,148,888.22	3,062,860,859.64	
	Not Contified From Constitute Activities C. (A.B.)		4 522 750 474 24	4 222 460 040 62	
	Net Cashflow From Operating Activities C = (A-B)		1,523,758,174.31	1,332,169,040.62	
	CASH OUTFLOW FROM INVESTING ACTIVITIES				
1,044,645,658.05	Fixed Assets Procured		1,300,808,556.86	122,948,887.01	
2,400,952,013.00	Construction / Provision		2,172,070,275.17	319,985,292.50	
532,500,000.00	Rehabilitation / Repairs		298,661,652.00	87,264,000.00	
370,000,000.00	Preservation of the Environment	9	165,000,000.00	63,250,200.00	
-	Other Capital Project		-	-	
324,306,667.00	Liabilities / Equities		144,664,086.95	118,543,454.05	
4,672,404,338.05	Total Capital Expenditure = D		4,081,204,570.98	711,991,833.56	
	Net Cash Flow from Investing Activities E = (C-D)		(2,557,446,396.67)	620,177,207.06	
	CASH CHIEF OW FROM FINANCIAL COMMISSION				
	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		(2,643,397,840.86)	636,025,237.35	
	Increase/decrease in other Liability		9,846,203.24	(6,810,280.55)	
	Total Movement in other cash equivelent account = G		(2,653,244,044.10)	642,835,517.90	
	Total Expenditure from Financing Activities = F		(2,653,244,044.10)	642,835,517.90	
	Net Cash Flow from all Activities G = (E-F)		95,797,647.43	(22,658,310.84)	
	Cash & Its Equivalent as at 1/1/2024 = H		26,343,401.70	49,001,712.54	
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		122,141,049.13	26,343,401.70	

<u>UNGOGO LOCAL GOVERNMENT COUNCIL</u> STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Notes YEAR 2024 YEAR 2023				
Current Assets Cash - Main Account 1,817,288.78 24,383,192.88 Project Account 2,670.70 Revenue Account (1) 3,354,829.75 766.71 Revenue Account (1) 29,176.57 Access Bank 71,621,774.25 Taj Bank 45,316,903.20 1,076.58 1,956,771.41 Total Recurrent Assets (A) 10 122,141,049.13 26,343,401.70 Non-Current Assets Total Investments (B) 11 3,663,203.88 3,663,203.88 Advances 12 Retained Balance 183,705,150.89 2,133,006,955.44 Stabilization 709,612.38 694,805,648.69 Impersonal (Others) - - Personal - - Total Non-Current Assets (C) 184,414,763.27 2,827,812,604.13 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 310,219,016.28 2,857,819,209.71 LABILITIES 13 Short Term Loans - Bank Overdraft -	Description	Notes	YEAR 2024	YEAR 2023
Cash - <td>ASSETS</td> <td></td> <td></td> <td></td>	ASSETS			
Main Account 1,817,288.78 24,383,192.88 Project Account 2,670.70 Revenue Account (1) 3,354,829.75 766.71 Revenue Account (1) 29,176.57 Access Bank 71,621,774.25 Taj Bank 45,316,903.20 Others 1,076.58 1,956,771.41 Total Recurrent Assets (A) 10 122,141,049.13 26,343,401.70	<u>Current Assets</u>			
Project Account (1) 3,354,829.75 766.71	Cash		-	
Revenue Account (1) 3,354,829.75 766.71 Revenue Account (1) 29,176.57 Access Bank 71,621,774.25 Taj Bank 45,316,903.20 Others 1,076.58 1,956,771.41 Total Recurrent Assets 10 122,141,049.13 26,343,401.70 26,343,401.70 Non-Current Assets 11 3,663,203.88 2,623,808 3,663,203.88 3,663	Main Account		1,817,288.78	24,383,192.88
Revenue Account (1)	Project Account			2,670.70
Access Bank T1,621,774.25 Taj Bank Others 1,076.58 1,956,771.41 Total Recurrent Assets (A) 10 122,141,049.13 26,343,401.70 Non-Current Assets Total Investments (B) 11 3,663,203.88 3,663,	Revenue Account (1)		3,354,829.75	766.71
Taj Bank 45,316,903.20 Others 1,076.58 1,956,771.41 Total Recurrent Assets (A) 10 122,141,049.13 26,343,401.70 Non-Current Assets Total Investments (B) 11 3,663,203.88 3,663,203.88 Advances 12 183,705,150.89 2,133,006,955.44 Stabilization 709,612.38 694,805,648.69 19,864,805,648.69 Impersonal (Others) - - - 2,827,812,604.13 - Balance of Liabilities Over Assets (C) 184,414,763.27 2,827,812,604.13 -<	Revenue Account (1)		29,176.57	
Others 1,076.58 1,956,771.41 Total Recurrent Assets (A) 10 122,141,049.13 26,343,401.70 Non-Current Assets Total Investments (B) 11 3,663,203.88 3,663,203.88 Advances 12 Retained Balance 183,705,150.89 2,133,006,955.44 Stabilization 709,612.38 694,805,648.69 Impersonal (Others) - - Personal - - Total Non-Current Assets (C) 184,414,763.27 2,827,812,604.13 Balance of Liabilities Over Assets (D) 310,219,016.28 2,857,819,209.71 LIABILITIES 13 Short Term Loans Bank Overdraft 0 - - Others - - - Total Liabilities (D) - - - DEPOSITS - - - Government 187,113,077.24 177,266,874.00 - Others 2 - - - Total Deposits (E) 218,264,938.06 208,418,734.82 <td>Access Bank</td> <td></td> <td>71,621,774.25</td> <td></td>	Access Bank		71,621,774.25	
Total Recurrent Assets (A)	Taj Bank		45,316,903.20	
Non-Current Assets Total Investments (B)	Others		1,076.58	1,956,771.41
Total Investments (B)	Total Recurrent Assets (A)	10	122,141,049.13	26,343,401.70
Total Investments (B)				
Advances Retained Balance 183,705,150.89 2,133,006,955.44 Stabilization 709,612.38 694,805,648.69 Impersonal (Others) - Personal Total Non-Current Assets (C) 184,414,763.27 2,827,812,604.13 Balance of Liabilities Over Assets (D) Total Assets (D= A+B+C+D) 310,219,016.28 2,857,819,209.71 LIABILITIES 13 Short Term Loans Bank Overdraft Others Total Liabilities (D) - DEPOSITS Government 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F)			2 552 502 50	
Retained Balance 183,705,150.89 2,133,006,955.44 Stabilization 709,612.38 694,805,648.69 Impersonal (Others) - Personal - Total Non-Current Assets (C) 184,414,763.27 2,827,812,604.13 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 310,219,016.28 2,857,819,209.71 LIABILITIES 13 - Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - Sovernment 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	Total Investments (B)	11	3,663,203.88	3,663,203.88
Stabilization 709,612.38 694,805,648.69 Impersonal (Others) - Personal - Total Non-Current Assets (C) 184,414,763.27 2,827,812,604.13 Balance of Liabilities Over Assets (D) - Total Assets (D= A+B+C+D) 310,219,016.28 2,857,819,209.71 LIABILITIES 13 Short Term Loans - Bank Overdraft - - Others - - Total Liabilities (D) - - DEPOSITS - - Government 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	Advances	12		
Impersonal (Others)	Retained Balance		183,705,150.89	2,133,006,955.44
Personal	Stabilization		709,612.38	694,805,648.69
Total Non-Current Assets (C) 184,414,763.27 2,827,812,604.13 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 310,219,016.28 2,857,819,209.71 LIABILITIES 13 - Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - Government 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	Impersonal (Others)		-	
Balance of Liabilities Over Assets (D) Total Assets (D= A+B+C+D) 310,219,016.28 2,857,819,209.71 LIABILITIES 13 Short Term Loans 9 Bank Overdraft 9 9 Others 9 9 Total Liabilities (D) 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 31,151,860.82 Others 2 - - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	Personal		-	
Total Assets (D= A+B+C+D) 310,219,016.28 2,857,819,209.71 LIABILITIES 13 Short Term Loans Bank Overdraft Others Total Liabilities (D) - - DEPOSITS Government 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	Total Non-Current Assets (C)		184,414,763.27	2,827,812,604.13
LIABILITIES 13 Short Term Loans Bank Overdraft Others - Total Liabilities (D) - - - - DEPOSITS Government 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	Balance of Liabilities Over Assets (D)		-	
Short Term Loans Bank Overdraft Others Total Liabilities (D) - - - DEPOSITS Government 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	Total Assets (D= A+B+C+D)		310,219,016.28	2,857,819,209.71
Short Term Loans Bank Overdraft Others Total Liabilities (D) - - - DEPOSITS Government 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22				
Bank Overdraft Others Total Liabilities (D) - - DEPOSITS - - Government 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22		13		
Others Total Liabilities (D) - </td <td></td> <td></td> <td></td> <td></td>				
DEPOSITS 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22				
DEPOSITS 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22				
Government 187,113,077.24 177,266,874.00 Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	Total Liabilities (D)		-	-
Others 1 31,151,860.82 31,151,860.82 Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	<u>DEPOSITS</u>			
Others 2 - - Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	Government		187,113,077.24	177,266,874.00
Total Deposits (E) 218,264,938.06 208,418,734.82 Balance of Assets Over Liabilities (F) 91,954,078.22	Others 1		31,151,860.82	31,151,860.82
Balance of Assets Over Liabilities (F) 91,954,078.22	Others 2		-	-
Balance of Assets Over Liabilities (F) 91,954,078.22	Total Deposits (E)		218,264,938.06	208,418,734.82
			91,954,078.22	
Total Liabilities (G= D+E+F) 310,219,016.28 208,418,734.82	Total Liabilities (G= D+E+F)		310,219,016.28	208,418,734.82

UNGOGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Note s	Actual 2024	Final Budget	Supplementa ry	Original	Variance on
Actual 2023 (=N=)		5			Budget	Budget	Final Budget
	REVENUE:						
1,466,110,360.22	Local Govt Share of Statutory Allocation		690,772,338.39	5,650,390,490.00		5,650,390,490.00	4,959,618,151.61
1,680,814,850.03	Local Govt Share of VAT		3,223,531,248.83	2,950,115,250.00		2,950,115,250.00	(273,415,998.83)
945,776,892.13	Other Federally Allocated Revenue	1	2,130,322,148.50	918,890,450.00		918,890,450.00	(1,211,431,698.50)
45,454,545.46	10% State Allocation		-	69,000,000.00		69,000,000.00	69,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
7,652,390.08	Tax Revenue	2	6,460,790.91	144,895,500.00		144,895,500.00	138,434,709.09
2,507,100.91	Non Tax Revenue	3	63,080,352.90	120,220,619.00		120,220,619.00	57,140,266.10
3,559,800.00	Investment Income		3,740,183.00	12,689,434.00		12,689,434.00	8,949,251.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re-imbursement	4	-	-		-	0.00
-	Aids & Grants		-	-		-	0.00
-	Domestic Loans/Borrowings		-	<u>-</u>		-	0.00
-	Extraordinary Items		-	-		-	0.00
-	Prepayments/Arrears of Revenue		-	-		-	0.00
4,395,029,900.26	Total Revenue (A)		6,117,907,062.53	9,866,201,743.00	-	9,866,201,743.00	3,748,294,680.47
	LESS EXPENDITURE:						
2,136,664,564.89	Salaries & Wages	5	2,784,391,862.05	3,323,664,954.00		3,323,664,954.00	539,273,091.95
94,212,211.20	Social Benefits	6	245,380,462.00	278,785,975.00		278,785,975.00	33,405,513.00
516,617,316.04	Overhead Cost	7	1,305,498,235.98	1,057,891,990.00		1,057,891,990.00	(247,606,245.98)
167,500,000.00	Grants & Contributions		212,272,469.55	238,000,000.00		238,000,000.00	25,727,530.45
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	<u>-</u>	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
3,062,860,859.64	Total Expenditure (B)		4,594,148,888.22	4,898,342,919.00	-	4,898,342,919.00	304,194,030.78
1,332,169,040.62	Operating Balance: (A - B)		1,523,758,174.31	4,967,858,824.00	-	4,967,858,824.00	3,444,100,649.69
1,332,169,040.62	Transfer to Capital Development Fund		1,523,758,174.31		1		

UNGOGO LOCAL GOVERNMENT COUNCIL STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year		NOTES	Actual 2024	Final Budget 2024	Original Budget		Performance on
Actual 2023 (=N=)						Budget 2024	Budget (%)
49,001,712.54	Opening Balance 1/1/2024		26,343,401.70				-
	Add: Revenue						-
	Transfer from Capital						0%
1,332,169,040.62	Development Fund Infrastructural Development		1,523,758,174.31		_	_	0%
0	Loan Commercial Agriculture Credit		0	-	0	0	0%
0	Scheme		0	-	0	0	070
0	Small And Medium Scale Enterprises Loan		0	-	0	0	0%
0	Aids & Grants		0	-	0	0	0%
1,381,170,753.16	Total Revenue		1,550,101,576.01	_	_	_	0%
							-
	Less: Capital Expenditure				ı	I	-
122,948,887.01	Fixed Assets Procured		1,300,808,556.86	1,044,645,658.05	1,044,645,658.05		125%
319,985,292.50	Construction / Provision		2,172,070,275.17	2,400,952,013.00	2,400,952,013.00		90%
87,264,000.00	Rehabilitation / Repairs	9	298,661,652.00	532,500,000.00	532,500,000.00		56%
63,250,200.00	Preservation of the Environment		165,000,000.00	370,000,000.00	370,000,000.00		45%
-	Other Capital Project		-	-	-		#DIV/0!
118,543,454.05	Liabilities / Equities		144,664,086.95	324,306,667.00	324,306,667.00		45%
711,991,833.56	Sub-total		4,081,204,570.98	4,672,404,338.05	4,672,404,338.05	-	87%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total		-	-	-	-	0%
							-
711,991,833.56	Total Capital Expenditure for the year		4,081,204,570.98	4,672,404,338.05	4,672,404,338.05	-	87%
							-
660 170 040 66	Clasing Palance		/2 F24 402 004 0T\	/A 672 404 222 05\	(4 672 404 222 05)	0.00	(0.07)
669,178,919.60	Closing Balance		(2,531,102,994.97)	(4,672,404,338.05)	(4,672,404,338.05)	0.00	(0.87)

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

SCHEDULE OF ADVANCES & DEPOSITS UNGOGO LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

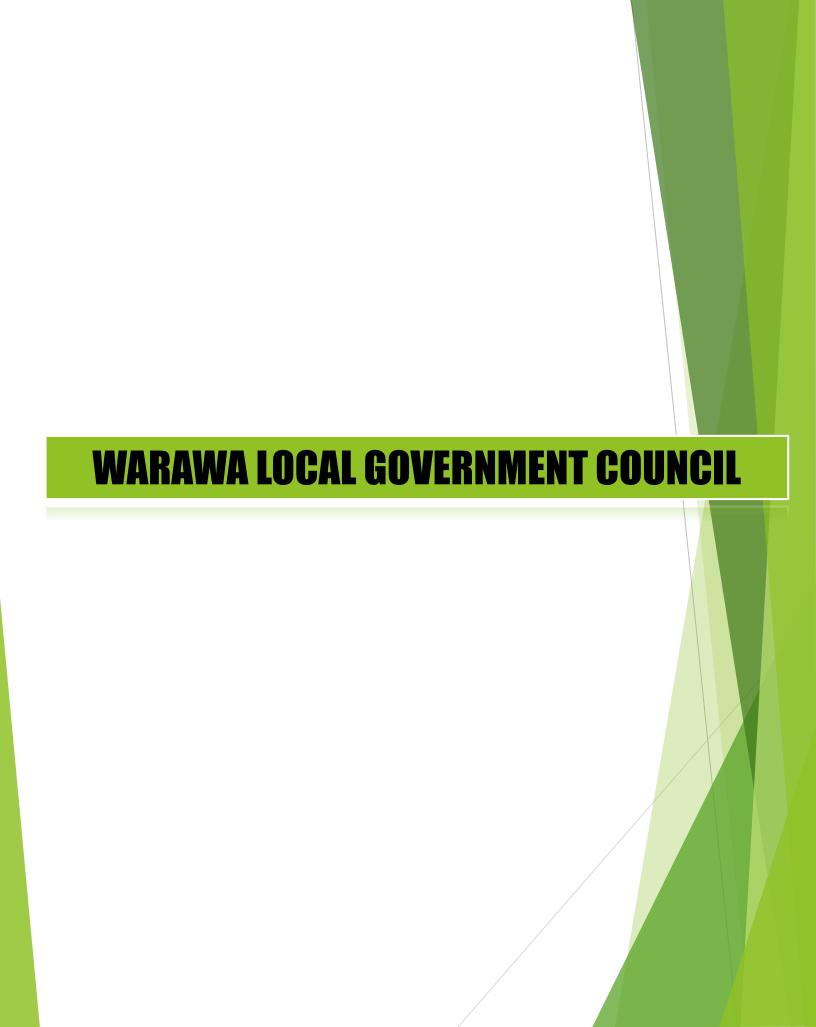
SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		2,133,006,955.44	6,675,902,523.70	8,625,204,328.25	183,705,150.89
	Treatment Burance		2,100,000,000.44	0,070,302,020.70	0,020,204,020.20	100), 00)100.00
2	Stabilization		694,805,648.69		694,096,036.31	709,612.38
						-
	Others:					-
3						-
4						-
	TOTAL		-	-	-	-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	VAT	D/5	53,104,350.49	33,432,211.62	37,271,919.82	49,264,642.29
2	WHT FIR	D/6	32,685,719.76	28,117,685.14	13,228,646.07	47,574,758.83
4	STMP DUTY	D/7	9,924,719.09	6,831,123.03	8,034,250.66	8,721,591.46
5	WHT STATE	D/2	19,797,357.80			19,797,357.80
6	PAYEE	D/1	21,173,653.35	55,705,791.24	55,705,791.24	21,173,653.35
7	PENSION	D/12	40,581,073.51	73,442,533.52	73,442,533.52	40,581,073.51
						l i
	Sub-total		177,266,874.00	197,529,344.55	187,683,141.31	187,113,077.24
			177,266,874.00	197,529,344.55	187,683,141.31	187,113,077.24
13	Sub-total Other Deposits 1: NULGE	D/3	177,266,874.00 6,631,559.36	197,529,344.55 8,403,534.73	187,683,141.31 8,403,534.73	187,113,077.24 6,631,559.36
13	Other Deposits 1:	D/3 D/4				
	Other Deposits 1: NULGE		6,631,559.36	8,403,534.73	8,403,534.73	6,631,559.36
14	Other Deposits 1: NULGE MHWU	D/4	6,631,559.36 8,775,778.03	8,403,534.73	8,403,534.73	6,631,559.36 8,775,778.03
14	Other Deposits 1: NULGE MHWU BALANCE PAYMENT	D/4	6,631,559.36 8,775,778.03 15,744,523.43	8,403,534.73 16,299,181.87	8,403,534.73 16,299,181.87	6,631,559.36 8,775,778.03 15,744,523.43

18	PARTY CONTRI	D/28			2,071,034.06	2,071,034.06	-
19	HEALTH CONTRI	D/16			26,592,600.00	26,592,600.00	-
20	FAGGE DED	D/20			5,479,400.00	5,479,400.00	-
21	NASSARAWA DED	D/19			15,660,827.50	15,660,827.50	-
22	D/TOFA DED	D/18			1,436,050.00	1,436,050.00	-
23	CEADIT DIRECT	D/21			11,097,862.70	11,097,862.70	-
24	LOAN BOOK	D/22			3,319,597.58	3,319,597.58	-
25	OVER PAYMENT	D/25			362,392.38	362,392.38	-
26	KUNCHI DED	D/23			311,000.00	311,000.00	-
27	MUNJIBIR DED	D/24			32,000.00	32,000.00	-
28	MOTORCYCLE	D/17			24,670,150.00	24,670,150.00	-
29	PAYEE CONTRI POLITICIAN	D/26			1,592,927.66	1,592,927.66	-
30	HEALTH CONTRI POLITICIAN	D/27			691,000.00	691,000.00	-
				40,199,366.92	119,248,695.21	128,296,201.31	31,151,860.82
				,,,	-, -,	-,,	, , , , , , , , , , , , , , , , , , , ,
					_		-
	Sub-total			-	-	-	-
93	322 3341						
	TOTAL			217,466,240.92	316,778,039.76	315,979,342.62	218,264,938.06
	IVIAL		<u> </u>		310,770,033.70	313,313,342.02	





WARAWA LOCAL GOVERNMENT

P.M.B. 3021

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kano-Nigeria

Tel: Mobile

In case	of	reply	please	quote	Reference
No:				•	

Date: 23/5/2023

STATEMENT OF ACCOUNTING POLICY

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

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE:

CHAIRMAN

WARAWA LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

WARAWA LOCAL GOVT. COUNCIL

aw/mhad.

KANO STATE



WARAWA LOCAL GOVERNMENT

KANO STATE

P.M.B. 3021

(OFFICE OF THE EXECUTIVE CHAIRMAN)

Kano-Nigeria

Tel: Mobile

In s	ase of	reply	please	quote	Reference
No:		7.7			

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

WARAWA LOCAL GOVT, COUNCIL

KANO STATE

SIGNATURE:

TREASURER

WARAWA LOCAL GOVT. COUNCIL

Just muliceed.

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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF WARAWA LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Warawa Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Warawa Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

WARAWA LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL	PREVIOUS
	1.000	YEAR 2024	YEAR 2023
RECEIPTS		(=N=)	(=N=)
Local Govt Share of Statutory Allocation		450,799,389.97	956,786,511.71
Local Govt Share of VAT		2,119,051,526.13	1,110,520,520.53
Other Federally Allocated Revenue	<u>1</u>	1,456,924,351.56	619,971,302.69
10% State Allocation		-	45,454,545.46
Other Capital Receipts		225,899,038.15	243,153,961.43
Tax Revenue	2	190,000.00	1,311,195.04
Non Tax Revenue	3	18,065,137.45	61,508.42
Investment Income		318,000.00	70,000.00
Interest Earned		-	-
Refund and Re-imbursement	4	-	-
Aids & Grants		-	-
Domestic Loans/Borrowings		-	-
Extraordinary Items		-	-
Prepayments/Arrears of Revenue		-	-
Total Receipts from Operating Activities (A)		4,271,247,443.26	2,977,329,545.28
PAYMENTS:			
Salaries & Wages	5	1,770,245,142.94	1,420,315,261.66
Social Benefits	6	45,454,545.63	68,450,091.18
Overhead Cost	7	480,148,671.24	325,470,981.27
Grants & Contributions		115,561,655.43	126,785,113.69
Subsidies General		-	-
Domestic Interest/Discount	8	46,605,858.64	147,866,767.51
Transfer to other Fund			-
Total Outflow from Operating Activities (B)		2,458,015,873.88	2,088,888,215.31
Total Outflow Holli Operating Activities (b)		2,430,013,073.00	2,000,000,213.31
Net Cashflow From Operating Activities C = (A-B)		1,813,231,569.38	888,441,329.97
The second of th		_,,,,,,	000)::=,0=0:07
CASH OUTFLOW FROM INVESTING ACTIVITIES			
Fixed Assets Procured		133,396,363.63	79,502,682.26
Construction / Provision		1,710,543,109.41	135,000,165.53
Rehabilitation / Repairs		338,340,566.55	117,764,332.32
Preservation of the Environment	9	-	25,348,204.00
Other Capital Project		_	-
Liabilities / Equities		13,210,346.90	125,092,982.00
Total Capital Expenditure = D		2,195,490,386.49	482,708,366.11
Total capital Experiance – D		2,133,430,300.43	402,700,300.11
Net Cash Flow from Investing Activities E = (C-D)		(382,258,817.11)	405,732,963.86
rece cash flow from investing Activities E = (e b)		(302,230,017.11)	403,732,303.00
CASH OUTFLOW FROM FINANCING ACTIVITIES			
Capital Expenditure on Aids & Grant		+	
Repayment of Borrowings		+	52,924,929.22
Total Expenditure from Financing Activities = F		_	52,924,929.22
		•	32,324,323.22
MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:			
Increase/decrease in other Cash Assets		(346,326,568.50)	146,846,534.60
Increase/decrease in other Liability		40,648,778.27	(59,114,965.44)
Total Movement in other cash equivelent account = G		(386,975,346.77)	205,961,500.04
Total Expenditure from Financing Activities = F		(386,975,346.77)	258,886,429.26
,		(,,,	,,,
Net Cash Flow from all Activities G = (E-F)		4,716,529.66	146,846,534.60
(-1)		.,, 20,323.00	2 .0,0 .0,0000
Cash & Its Equivalent as at 1/1/2024 = H		193.362.861.45	46.516 326 85
Cash & Its Equivalent as at 1/1/2024 = H Cash & Its Equivalent as at 31/12/2024 = (G+H)		193,362,861.45 198,079,391.11	46,516,326.85 193,362,861.45

WARAWA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description	Notes	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash			
Main Account		136,019,944.81	193,341,844.64
Project Account		46,297,674.74	
Revenue Account		432,796.43	18,124.28
Others		102,085.13	2,892.53
Taj Bank		15,226,890.00	
Total Recurrent Assets (A)	10	198,079,391.11	193,362,861.45
Non-Current Assets			
Total Investments (B)	11	3,663,203.88	3,663,203.88
Advances	12		
Retained Balance		183,705,150.89	
Stabilization		709,612.38	530,741,331.77
Impersonal (Others)		-	
Personal		-	
Total Non-Current Assets (C)		184,414,763.27	530,741,331.77
Balance of Liabilities Over Assets (D)		-	
Total Assets (D= A+B+C+D)		386,157,358.26	727,767,397.10
,			, ,
LIABILITIES	13		
Short Term Loans	13		
Bank Overdraft			
Others			
Total Liabilities (D)		-	-
,			
<u>DEPOSITS</u>		1	
Government		198,433,180.02	185,120,243.74
Others 1		199,833,139.04	199,833,139.04
Others 1		133,000,103.0	199,039,139.0
Others 2		253,234,880.14	225,899,038.15
Total Deposits (E)		651,501,199.20	610,852,420.93
Delegate Oney Liabilities (E)			116 014 076 17
Balance of Assets Over Liabilities (F)			116,914,976.17
Total Liabilities (G= D+E+F)		651,501,199.20	727,767,397.10

WARAWA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Notes	Actual 2024	Final Budget	Supplemen tary	Original	Variance on
Actual 2023 (=N=)					Budget	Budget	Final Budget
	DEVENUE.						
	REVENUE: Local Govt Share of						
956,786,511.71	Statutory Allocation		450,799,389.97	3,108,585,072.00		3,108,585,072.00	2,657,785,682.03
1,110,520,520.53	Local Govt Share of VAT Other Federally		2,119,051,526.13	1,399,880,151.00		1,399,880,151.00	(719,171,375.13)
619,971,302.69	Allocated Revenue	1	1,456,924,351.56	1,339,779,922.00		1,339,779,922.00	(117,144,429.56)
45,454,545.46	10% State Allocation		-	70,000,000.00		70,000,000.00	70,000,000.00
243,153,961.43	Other Capital Receipts		225,899,038.15	-		-	(225,899,038.15)
1,311,195.04	Tax Revenue	2	190,000.00	600,000.00		600,000.00	410,000.00
61,508.42	Non Tax Revenue	3	18,065,137.45	77,284,256.00		77,284,256.00	59,219,118.55
70,000.00	Investment Income		318,000.00	3,300,000.00		3,300,000.00	2,982,000.00
-	Interest Earned		-	-		-	0.00
-	Refund and Re- imbursement	4	-	-		-	0.00
-	Aids & Grants		-	6,000,000.00		6,000,000.00	6,000,000.00
-	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
2,977,329,545.28	Total Revenue (A)		4,271,247,443.26	6,006,429,401.00	-	6,006,429,401.00	1,735,181,957.74
	LESS EXPENDITURE:						
1,420,315,261.66	Salaries & Wages	5	1,770,245,142.94	1,483,829,034.00		1,483,829,034.00	(286,416,108.94)
68,450,091.18	Social Benefits	6	45,454,545.63	161,467,631.00		161,467,631.00	116,013,085.37
325,470,981.27	Overhead Cost	7	480,148,671.24	1,031,390,000.00		1,031,390,000.00	551,241,328.76
126,785,113.69	Grants & Contributions		115,561,655.43	153,000,000.00		153,000,000.00	37,438,344.57
-	Subsidies General		-	-	0	0	0.00
147,866,767.51	Domestic Interest/Discount	8	46,605,858.64	-	0	0	(46,605,858.64)
-	Transfer to other Fund		-	-	0	0	0.00
2,088,888,215.31	Total Expenditure (B)		2,458,015,873.88	2,829,686,665.00	-	2,829,686,665.00	371,670,791.12
888,441,329.97	Operating Balance: (A - B)		1,813,231,569.38	3,176,742,736.00	-	3,176,742,736.00	1,363,511,166.62
888,441,329.97	Transfer to Capítal Development Fund		1,813,231,569.38		1		
000,771,323.37			1,013,231,303.30				

WARAWA LOCAL GOVERNMENT COUNCIL

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

### Actual 2023 (eNe)	Previous Year		NOTES	Actual 2024	Final Budget 2024	Original Budget	Cummlana	Performance
Add: Revenue			NOTES	Actual 2024	Final Budget 2024	Original Budget	Budget	
Tribus-fer from Capital 1,813,231,569.38 0%	46,516,326.85	Opening Balance 1/1/2024		193,362,861.45				-
1,813,231,569.38		Add: Revenue						-
Infrastructural	888,441,329.97			1,813,231,569.38				0%
Commercial Agriculture					_	0	0	0%
0 Enterprises Loan 0 - 0 0 0 0 0 0 0 0		Commercial Agriculture			-			0%
10	0			0	-	0	0	0%
Less: Capital Expenditure 2,006,594,430.83 - - - -	0	Aids & Grants		0	-	0	0	0%
Less: Capital Expenditure 79,502,682.26 Fixed Assets Procured 133,396,363.63 216,900,000.00 216,900,000.00 62% 135,000,165.53 Construction / Provision 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 1111% 117,764,332.32 Rehabilitation / Repairs Preservation of the Environment - 45,000,000.00 45,000,000.00 0% 25,348,204.00 Cother Capital Project Liabilities / Equities 13,210,346.90 509,165,605.00 509,165,605.00 3% 482,708,366.11 Sub-total 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% Capital Expenditure from Aids & Grants 0 - 0 0 0% 52,924,929.22 Sub-total 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 0 0% 52,924,929.22 Sub-total 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% Total Capital Expenditure for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75%	934,957,656.82	Total Revenue		2,006,594,430.83	-	-	_	0%
133,396,363.63 216,900,000.00 216,900,000.00 62% 135,000,165.53 Construction / Provision 177,764,332.32 Rehabilitation / Repairs 25,348,204.00 Preservation of the Environment - Other Capital Project 133,396,363.63 216,900,000.00 1,542,359,893.00 1111% 338,340,566.55 602,544,200.00 602,544,200.00 602,544,200.00 0% - Other Capital Project - 200,000.00 200,000.00 0% 125,092,982.00 Liabilities / Equities 13,210,346.90 509,165,605.00 509,165,605.00 3% 482,708,366.11 Sub-total 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% 52,924,929.22 Sub-total - 0 0 0% 0 0 0 0% 0 0 0 0% 0 0 0 0 0% 0 0 0 0 0% 0 0 0 0 0			'	, , , , , , , , , , , , , , , , , , , ,			'	-
133,396,363.63 216,900,000.00 216,900,000.00 111% 135,000,165.53 Construction / Provision 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 117,764,332.32 Rehabilitation / Repairs 9 338,340,566.55 602,544,200.00 602,544,200.00 0% 25,348,204.00 Environment - 45,000,000.00 45,000,000.00 0% 125,092,982.00 Liabilities / Equities 13,210,346.90 509,165,605.00 509,165,605.00 3% 482,708,366.11 Sub-total 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% Capital Expenditure from Aids & Grants 0		Less: Capital Expenditure					1	-
135,000,165.53 Construction / Provision 117,764,332.32 Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities 13,210,346.90 509,165,605.00 509,165,605.00 3% 482,708,366.11 Sub-total Capital Expenditure from Aids & Grants Aids & Grants Repayment of Borrowings/Sure-P S35,633,295.33 Total Capital Expenditure for the year 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,754,235,983.00 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,893.00 56% 1,710,543,109.41 1,542,359,893.00 1,542,359,	79,502,682.26	Fixed Assets Procured		133,396,363.63	216,900,000.00	216,900,000.00		62%
117,764,332.32 Rehabilitation / Repairs 9 338,340,566.55 602,544,200.00 602,544,200.00 25,348,204.00 Preservation of the Environment - 45,000,000.00 45,000,000.00 0% 25,348,204.00 Cher Capital Project - 200,000.00 200,000.00 0% 125,092,982.00 Liabilities / Equities 13,210,346.90 509,165,605.00 509,165,605.00 3% 125,092,982.00 Sub-total 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% Capital Expenditure from Aids & Grants 0 - 0 0 0% 52,924,929.22 Sub-total 0 0 0% 52,924,929.22 Sub-total 0 0 0% 52,924,929.22 Sub-total 0 0 0% 52,924,929.23 Total Capital Expenditure for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% 535,633,295.33 Total Capital Expenditure for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% 535,633,295.33 Total Capital Expenditure for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% 535,633,295.33 Total Capital Expenditure for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% 535,633,295.33 Total Capital Expenditure for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% 535,633,295.33 Total Capital Expenditure for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% - 75% 535,633,295.33 Total Capital Expenditure for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75%	135,000,165.53	Construction / Provision		1,710,543,109.41	1,542,359,893.00	1,542,359,893.00		111%
25,348,204.00 Environment	117,764,332.32		9	338,340,566.55	602,544,200.00	602,544,200.00		56%
- Other Capital Project - 200,000.00 200,000.00 3% 125,092,982.00 Liabilities / Equities 13,210,346.90 509,165,605.00 509,165,605.00 3% 482,708,366.11 Sub-total 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - 75% - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	25,348,204.00			-	45,000,000.00	45,000,000.00		0%
13,210,346.90	-	Other Capital Project		-	200,000.00	200,000.00		0%
A82,708,366.11 Sub-total Z,195,490,386.49 Z,916,169,698.00 Z,916,169,698.00 -	125,092,982.00	Liabilities / Equities		13,210,346.90	509,165,605.00	509,165,605.00		3%
Aids & Grants 0 - 0 0 0 0% Repayment of Borrowings/Sure-P 0 - 0 0 0 0% 52,924,929.22 Sub-total	482,708,366.11	Sub-total		2,195,490,386.49	2,916,169,698.00	2,916,169,698.00	-	75%
Aids & Grants 0 - 0 0 0 0% Repayment of Borrowings/Sure-P 0 - 0 0 0 0% 52,924,929.22 Sub-total			1 1				1	-
52,924,929.22 Borrowings/Sure-P 0 - 0 0 52,924,929.22 Sub-total - - - - - 52,924,929.22 Sub-total - - - - - - 535,633,295.33 Total Capital Expenditure for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 - - -		Aids & Grants		0	-	0	0	0%
52,924,929.22 Sub-total	52,924,929.22			0	-	0	0	0%
535,633,295.33 for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 -	52,924,929.22	Sub-total		-	-	-	_	0%
535,633,295.33 for the year 2,195,490,386.49 2,916,169,698.00 2,916,169,698.00 -			,					-
399,324,361.49 Closing Balance (188,895,955.66) (2,916,169,698.00) (2,916,169,698.00) 0.00 (0.75)	535,633,295.33			2,195,490,386.49	2,916,169,698.00	2,916,169,698.00	_	75%
399,324,361.49 Closing Balance (188,895,955.66) (2,916,169,698.00) (2,916,169,698.00) 0.00 (0.75)								-
	399,324,361.49	Closing Balance		(188,895,955.66)	(2,916,169,698.00)	(2,916,169,698.00)	0.00	(0.75)

SCHEDULE OF INVESTMENTS

WARAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS WARAWA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

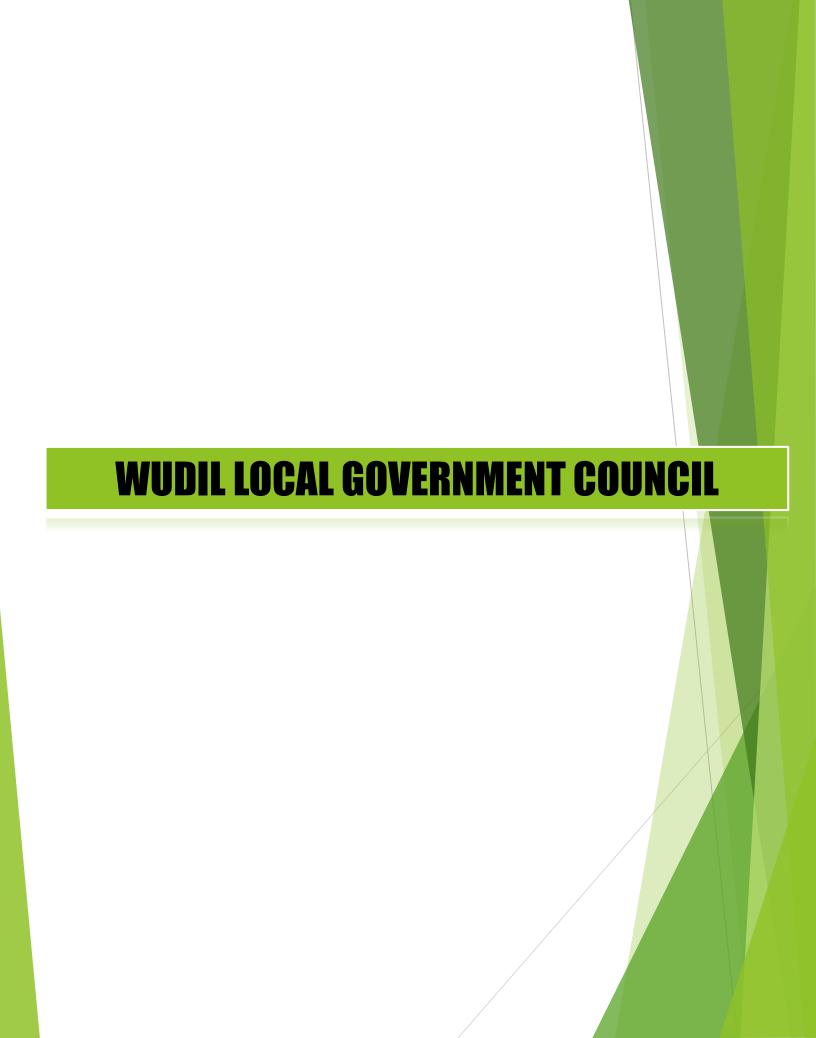
SCHEDULE OF IMPERSONAL ADVANCES (NOTES 12B)

1	Retained Balance		(225,899,038.15)	4,659,664,771.27	4,250,060,582.23	183,705,150.89
2	Stabilization		530,741,331.77		530,031,719.39	709,612.38

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	PAYE	D/2	40,513,107.36	39,718,331.14	39,718,331.14	40,513,107.36
2	5% GOVT TAX	D/3	12,081,753.82	5,208,494.92	-	17,290,248.74
4	VAT	D/7	19,556,555.04	7,062,742.38	-	26,619,297.42
5	STAMP DUTY	D/8	3,792,885.42	1,041,698.98	-	4,834,584.40
6	8% PENSION	D/17	109,175,942.10	49,141,292.06	49,141,292.06	109,175,942.10
7						-
8						-
9						-
10						-
11						-
12						-
	Sub-total		185,120,243.74	102,172,559.48	88,859,623.20	198,433,180.02
	Other Deposits 1:					
13	RETENTION	D/4	21,522,774.40	-	-	21,522,774.40
14	NULGE UNION	D/5	22,690,421.39	5,941,180.61	5,941,180.61	22,690,421.39
15	MHWU UNION	D/6	6,092,736.79	10,524,363.09	10,524,363.09	6,092,736.79
16	BANK LOAN	D/9	321,550.85	-	-	321,550.85
17	NULGE LOAN BANK	D/10	22,490.37	-	-	22,490.37
18	PARTY CONTRIBUTION	D/11	285,926.79	2,489,920.61	2,489,920.61	285,926.79
19	BALANCE PAYMENT	D/15	148,897,238.45	-	-	148,897,238.45
20	HEALTH CONTRIBUTION	D/	-	17,846,800.00	17,846,800.00	-
21	MOTORCYCLE LOAN	D/	-	35,879,126.00	35,879,126.00	-
22	NASARAWA DEDUCTION	D/	-	7,428,920.50	7,428,920.50	-
23	WARAWA DEDUCTION	D/	-	1,136,075.00	1,136,075.00	-
24	OVER PAYMENT	D/		362,392.38	362,392.38	-

25 FAGGE DEDUCTION D/ . 2,521,100.00				i	T	1		
TARAUNI DEDUCTION D/ - 330,975.00	25	FAGGE DEDUCTION	D/		-	2,521,100.00	2,521,100.00	-
TARAUNI DEDUCTION D/	25	D TOFA DEDUCTION	D/		_	330,975.00	330,975.00	-
TOFA DEDUCTION D/	27	TARAUNI DEDUCTION	D/		-	-	-	-
T WADA DEDUCTION D/	28	HEALTH CONTRIBUTION	D/		-	837,000.00	837,000.00	-
31 UNGOGO DED. D/	29	TOFA DEDUCTION	D/		-	-	-	-
31	30	T WADA DEDUCTION	D/		-	-	-	-
Sub-total Sub-	31	UNGOGO DED.	D/		-	-	-	-
34 MINJIBIR DED D/	32	COURT ORDER	D/		-	-	-	-
35 CREDIT DIRECT D/ - 10,899,618.01 10,899,618.01 - 36 LOAN BOOK DED. D/ - 1,101,045.90 1,101,045.90 - 37 PAYEE D/ - 1,986,769.70 1,986,769.70 - 38 17% PENSION D/ - 104,430,231.51 104,430,231.51 - 199,833,139.04 204,237,218.31 204,237,218.31 199,833,139.04 - Sub-total	33	KUNCHI DED.	D/		-	521,700.00	521,700.00	-
36 LOAN BOOK DED. D/ - 1,101,045.90 1,101,045.90	34	MINJIBIR DED	D/		-	-	-	-
36	35	CREDIT DIRECT	D/		-	10,899,618.01	10,899,618.01	-
37	36	LOAN BOOK DED.	D/		-	1,101,045.90	1,101,045.90	-
38	37	PAYEE	D/		-	1,986,769.70	1,986,769.70	-
Sub-total	38	17% PENSION	D/		-	104,430,231.51	104,430,231.51	-
Sub-total					199,833,139.04	204,237,218.31	204,237,218.31	199,833,139.04
Sub-total								
Sub-total						_		_
		Sub-total			-		-	-
	93							
TOTAL 384,953,382.78 306,409,777.79 293,096,841.51 398,266,319.06		TOTAL			384,953,382.78	306,409,777.79	293,096,841.51	398,266,319.06





WUDIL LOCAL GOVERNMENT

TEL:

In Case of Reply Please Quote Reference

P.M.B. 3021 Kano-Nigeria

Date:_____

STATEMENT OF ACCOUNTING POLICY

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

In addition, the GPFS are in compliance with the provision of Public Financial Management Law2020, the Kano State Local Government 2006 (as amended) and other Kano State legal requirements.

Best Regard,

SIGNATURE

CHAIRMAN

WUDIL LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

WUDIL LOCAL GOVT. COUNCIL

KANO STATE



WUDIL LOCAL GOVERNMENT P.M.B. 3021 Kano-Nigeria

TEL:

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, 2024

Best Regard,

SIGNATURE:

CHAIRMAN

WUDIL LOCAL GOVT. COUNCIL

KANO STATE

SIGNATURE:

TREASURER

WUDIL LOCAL GOVT. COUNCIL

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/SFA/LGC/AA.2024

OPINION OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT ON THE FINANCIAL STATEMENTS OF WUDIL LOCAL GOVT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have examined the IPSAS cash basis General Purpose Financial Statements (GFPS) for the year ended 31st December, 2024 together with the Schedules as prepared and submitted by the Wudil Local Government in compliance with the provisions of Kano State Local Government Law 2006 (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 fairly a true and fair view of the financial position of Wudil Local Government Council as at 31st December, 2024.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS KANO

Ahmad Tijjani Abdullahi CNA AUDITOR GENERAL

2024 1446 AH

WUDIL LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

1			ACTUAL	PREVIOUS
YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	YEAR 2024	YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
3,755,144,572.00	Local Govt Share of Statutory Allocation		530,077,329.69	1,125,042,749.60
1,358,979,150.00	Local Govt Share of VAT	1	2,377,675,951.41	1,244,060,358.51
746,798.57	Other Federally Allocated Revenue	<u>1</u>	1,675,965,249.45	723,316,334.36
90,000,000.00	10% State Allocation	-	-	45,454,545.46
-	Other Capital Receipts	1	-	243,153,961.43
2,500,000.00	Tax Revenue	2	809,500.00	1,578,695.04
44,660,000.00	Non Tax Revenue	3	9,936,304.23	3,365,382.25
36,200,000.00	Investment Income		22,850,000.00	11,828,430.00
-	Interest Earned	┪ ┢	-	22,020, .00.00
-	Refund and Re-imbursement	4	-	
10,000,000.00	Aids & Grants	- ·	_	
-	Domestic Loans/Borrowings	-	-	
1,500,000.00	Extraordinary Items	-	_	
1,300,000.00	Prepayments/Arrears of Revenue	-	_	5,290,000.34
5,299,730,520.57	Total Receipts from Operating Activities (A)		4,617,314,334.78	3,403,090,456.99
3,233,730,320.37	Total Receipts from Operating Activities (A)		4,017,314,334.78	3,403,030,430.33
	PAYMENTS:			
2,214,001,192.00	Salaries & Wages	5	2,188,356,277.59	1,583,885,994.73
207,000,000.00	Social Benefits	6	430,491,192.93	141,789,316.93
856,050,000.00	Overhead Cost	7	624,500,603.28	532,972,498.27
182,771,736.00	Grants & Contributions		207,491,206.91	128,470,484.62
-	Subsidies General	1	-	-, -, -
-	Domestic Interest/Discount	8	46,605,858.64	147,866,787.51
_	Transfer to other Fund	†	-	
3,459,822,928.00	Total Outflow from Operating Activities (B)		3,497,445,139.35	2,534,985,082.06
	, ,	<u>'</u>		
	Net Cashflow From Operating Activities C = (A-B)		1,119,869,195.43	868,105,374.93
		· ·		
	CASH OLITELOW FROM INVESTING ACTIVITIES			
333 500 000 00	CASH OUTFLOW FROM INVESTING ACTIVITIES Eived Assets Progund		3/1 507 008 8/	
333,500,000.00	Fixed Assets Procured		341,597,008.84	71,881,781.80
1,607,966,969.00	Fixed Assets Procured Construction / Provision		1,683,796,353.46	71,881,781.80 150,942,374.13
1,607,966,969.00 450,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs			71,881,781.80 150,942,374.13 51,362,614.26
1,607,966,969.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment	9	1,683,796,353.46	71,881,781.80 150,942,374.13
1,607,966,969.00 450,000,000.00 168,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	1,683,796,353.46 306,593,986.99 - -	71,881,781.80 150,942,374.13 51,362,614.26
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	1,683,796,353.46 306,593,986.99 - - 148,266,071.13	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20
1,607,966,969.00 450,000,000.00 168,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project	9	1,683,796,353.46 306,593,986.99 - -	71,881,781.80 150,942,374.13 51,362,614.26
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities	9	1,683,796,353.46 306,593,986.99 - - 148,266,071.13	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	1,683,796,353.46 306,593,986.99 - - 148,266,071.13 2,480,253,420.42	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D)	9	1,683,796,353.46 306,593,986.99 - - 148,266,071.13 2,480,253,420.42	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	1,683,796,353.46 306,593,986.99 - - 148,266,071.13 2,480,253,420.42	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	1,683,796,353.46 306,593,986.99 - - 148,266,071.13 2,480,253,420.42	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant	9	1,683,796,353.46 306,593,986.99 - - 148,266,071.13 2,480,253,420.42	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings	9	1,683,796,353.46 306,593,986.99 - - 148,266,071.13 2,480,253,420.42	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS:	9	1,683,796,353.46 306,593,986.99 - - 148,266,071.13 2,480,253,420.42 (1,360,384,224.99)	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39 579,869,198.54
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets	9	1,683,796,353.46 306,593,986.99 148,266,071.13 2,480,253,420.42 (1,360,384,224.99) - (1,129,563,532.24)	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39 579,869,198.54
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	1,683,796,353.46 306,593,986.99 148,266,071.13 2,480,253,420.42 (1,360,384,224.99) - (1,129,563,532.24) 35,540,180.53	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39 579,869,198.54 462,724,627.35 7,509,776.39
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	1,683,796,353.46 306,593,986.99 148,266,071.13 2,480,253,420.42 (1,360,384,224.99) - (1,129,563,532.24) 35,540,180.53 (1,165,103,712.77)	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39 579,869,198.54 462,724,627.35 7,509,776.39 455,214,850.96
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability	9	1,683,796,353.46 306,593,986.99 148,266,071.13 2,480,253,420.42 (1,360,384,224.99) - (1,129,563,532.24) 35,540,180.53	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39 579,869,198.54 462,724,627.35 7,509,776.39
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G	9	1,683,796,353.46 306,593,986.99 148,266,071.13 2,480,253,420.42 (1,360,384,224.99) - (1,129,563,532.24) 35,540,180.53 (1,165,103,712.77)	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39 579,869,198.54 462,724,627.35 7,509,776.39 455,214,850.96
1,607,966,969.00 450,000,000.00 168,000,000.00 - 100,000,000.00	Fixed Assets Procured Construction / Provision Rehabilitation / Repairs Preservation of the Environment Other Capital Project Liabilities / Equities Total Capital Expenditure = D Net Cash Flow from Investing Activities E = (C-D) CASH OUTFLOW FROM FINANCING ACTIVITIES Capital Expenditure on Aids & Grant Repayment of Borrowings Total Expenditure from Financing Activities = F MOVEMENT IN OTHER CASH EQUIVELENT ACCOUNTS: Increase/decrease in other Cash Assets Increase/decrease in other Liability Total Movement in other cash equivelent account = G Total Expenditure from Financing Activities = F	9	1,683,796,353.46 306,593,986.99 148,266,071.13 2,480,253,420.42 (1,360,384,224.99) - (1,129,563,532.24) 35,540,180.53 (1,165,103,712.77) (1,165,103,712.77)	71,881,781.80 150,942,374.13 51,362,614.26 14,049,406.20 288,236,176.39 579,869,198.54

WUDIL LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2024

ASSETS Current Assets Cash	Description	Notes	YEAR 2024	YEAR 2023
Cash - Main Account 199,901.69 195,316,710.14 GTB 100,932.98 Revenue Account 1,016,966.06 1,281,830.12 Access Bank 306.20 Taj Bank - 78.89 Total Recurrent Assets (A) 10 1,318,106.93 196,598,619.15 Non-Current Assets Total Investments (B) 11 4,778,778.24 4,778,779.24 Advances 12 Advances 12 12 Retained Balance 183,705,150.89 726,722,821.06 5tabilization 709,612.38 587,255,473.45 Impersonal (Others) -	ASSETS			
Main Account 199,901.69 195,316,710.14 GTB	Current Assets			
GTB	Cash		-	
Revenue Account	Main Account		199,901.69	195,316,710.14
Access Bank 306.20 Taj Bank 7.8.89 Total Recurrent Assets (A) 10 1,318,106.93 196,598,619.15 Non-Current Assets Total Investments (B) 11 4,778,778.24 4,778,779.24 Advances 12 Retained Balance 183,705,150.89 726,722,821.06 Stabilization 709,612.38 587,255,473.45 Impersonal (Others) - Personal Total Non-Current Assets (C) 184,414,763.27 1,313,978,294.51 Balance of Liabilities Over Assets (D) - Total Assets (D=A+B+C+D) 190,511,648.44 1,515,355,692.90 LIABILITIES 13 Short Term Loans Bank Overdraft Others Total Liabilities (D)	GTB		100,932.98	
Taj Bank Others Total Recurrent Assets (A) 10 1,318,106.93 196,598,619.15 Non-Current Assets Total Investments (B) 11 4,778,778.24 4,778,779.24	Revenue Account		1,016,966.06	1,281,830.12
Others 78.89 Total Recurrent Assets (A) 10 1,318,106.93 196,598,619.15 Non-Current Assets 11 4,778,778.24 4,778,779.24 Advances 12 Retained Balance 183,705,150.89 726,722,821.06 Stabilization 709,612.38 587,255,473.45 Impersonal (Others) - Personal - - 170,612.38 587,255,473.45 Impersonal (Others) - - - - Personal -<	Access Bank		306.20	
Total Recurrent Assets (A)	Taj Bank		-	
Non-Current Assets Total Investments (B)	Others			78.89
Total Investments (B) 11 4,778,778.24 4,778,779.24 - Advances 12	Total Recurrent Assets (A)	10	1,318,106.93	196,598,619.15
Advances Retained Balance Stabilization Tog,612.38 Tog,722,821.06 Stabilization Tog,612.38 Tog,725,473.45 Impersonal (Others) Personal Total Non-Current Assets (C) Balance of Liabilities Over Assets (D) Total Assets (D= A+B+C+D) 190,511,648.44 1,515,355,692.90 LIABILITIES 13 Short Term Loans Bank Overdraft Others Total Liabilities (D) DEPOSITS Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 Others 2 Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	Non-Current Assets			
Retained Balance 183,705,150.89 726,722,821.06 Stabilization 709,612.38 587,255,473.45 Impersonal (Others) - - Personal - - Total Non-Current Assets (C) 184,414,763.27 1,313,978,294.51 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 190,511,648.44 1,515,355,692.90 LIABILITIES 13 - - Bank Overdraft Others - - - Total Liabilities (D) - - - - DEPOSITS - - - - - Government 90,242,284.71 54,702,104.18 - - - Others 1 8,020,382.95 8,020,382.95 -	Total Investments (B)	<u>11</u>	4,778,778.24	4,778,779.24
Stabilization 709,612.38 587,255,473.45 Impersonal (Others) - - Personal - - Total Non-Current Assets (C) 184,414,763.27 1,313,978,294.51 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 190,511,648.44 1,515,355,692.90 LIABILITIES 13 Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	- Advances	12		
Impersonal (Others)	Retained Balance		183,705,150.89	726,722,821.06
Personal - Total Non-Current Assets (C) 184,414,763.27 1,313,978,294.51 Balance of Liabilities Over Assets (D) - Total Assets (D= A+B+C+D) 190,511,648.44 1,515,355,692.90 LIABILITIES 13 Short Term Loans Bank Overdraft Others Total Liabilities (D)	Stabilization		709,612.38	587,255,473.45
Total Non-Current Assets (C) 184,414,763.27 1,313,978,294.51 Balance of Liabilities Over Assets (D) - - Total Assets (D= A+B+C+D) 190,511,648.44 1,515,355,692.90 LIABILITIES 13 - Short Term Loans - - Bank Overdraft - - Others - - Total Liabilities (D) - - Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	Impersonal (Others)		-	
Balance of Liabilities Over Assets (D) Total Assets (D= A+B+C+D) 190,511,648.44 1,515,355,692.90 LIABILITIES 13 Short Term Loans Bank Overdraft Others - Total Liabilities (D) - DEPOSITS Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	Personal		-	
Total Assets (D= A+B+C+D) 190,511,648.44 1,515,355,692.90 LIABILITIES 13 Short Term Loans Bank Overdraft Others - Total Liabilities (D) - DEPOSITS - Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	Total Non-Current Assets (C)		184,414,763.27	1,313,978,294.51
Total Assets (D= A+B+C+D) 190,511,648.44 1,515,355,692.90 LIABILITIES 13 Short Term Loans Bank Overdraft Others - Total Liabilities (D) - DEPOSITS - Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	Balance of Liabilities Over Assets (D)		-	
Short Term Loans Bank Overdraft Others Total Liabilities (D)	Total Assets (D= A+B+C+D)		190,511,648.44	1,515,355,692.90
Short Term Loans Bank Overdraft Others Total Liabilities (D) - DEPOSITS Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	LIABILITIES	13		
Bank Overdraft Others Total Liabilities (D) - - DEPOSITS - - Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76				
Total Liabilities (D) - - DEPOSITS 90,242,284.71 54,702,104.18 Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76				
DEPOSITS Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	Others			
DEPOSITS Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	Total Liabilities (D)		-	-
Government 90,242,284.71 54,702,104.18 Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	, ,			
Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	<u>DEPOSITS</u>		'	
Others 1 8,020,382.95 8,020,382.95 Others 2 - - Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	Government		90,242,284.71	54,702,104.18
Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	Others 1		8,020,382.95	
Total Deposits (E) 98,262,667.66 62,722,487.13 Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76	Others 2		_	-
Balance of Assets Over Liabilities (F) 92,248,980.78 1,452,633,205.76			98,262.667.66	62,722.487.13

WUDIL LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

Previous Year	Description	Note	A -t 2024	Sinal Budget	Supplementa	Original	Variance on
Actual 2023 (=N=)	Description	s	Actual 2024	Final Budget	ry Budget	Budget	Final Budget
, ,						<u> </u>	Ū
	REVENUE:						
1,125,042,749.60	Local Govt Share of Statutory Allocation		530,077,329.69	3,755,144,572.00		3,755,144,572.00	3,225,067,242.31
1,123,042,743.00	Allocation		330,077,323.03	3,733,144,372.00		3,733,144,372.00	3,223,007,242.31
1,244,060,358.51	Local Govt Share of VAT		2,377,675,951.41	1,358,979,150.00		1,358,979,150.00	(1,018,696,801.41)
723,316,334.36	Other Federally Allocated Revenue	1	1,675,965,249.45	746,798.57		746,798.57	(1,675,218,450.88)
45 45 45 46	100/ 0/ 1/ 1/			00 000 000 00		00.000.000.00	00,000,000
45,454,545.46	10% State Allocation		-	90,000,000.00		90,000,000.00	90,000,000.00
243,153,961.43	Other Capital Receipts		-	-		-	0.00
1,578,695.04	Tax Revenue	2	809,500.00	2,500,000.00		2,500,000.00	1,690,500.00
	Tax Hereinae					2,500,600.00	
3,365,382.25	Non Tax Revenue	3	9,936,304.23	44,660,000.00		44,660,000.00	34,723,695.77
11,828,430.00	Investment Income		22,850,000.00	36,200,000.00		36,200,000.00	13,350,000.00
_	Interest Earned		_	_		_	0.00
<u> </u>	Refund and Re-imbursement		_				0.00
-	Refulld and Re-imbursement	4	-	-		-	0.00
-	Aids & Grants		-	10,000,000.00		10,000,000.00	10,000,000.00
							0.00
-	Domestic Loans/Borrowings		-	<u> </u>		-	0.00
-	Extraordinary Items		-	1,500,000.00		1,500,000.00	1,500,000.00
5,290,000.34	Prepayments/Arrears of Revenue		_	-		<u>-</u>	0.00
3,403,090,456.99	Total Revenue (A)		4,617,314,334.78	5,299,730,520.57	-	5,299,730,520.57	682,416,185.79
	LESS EXPENDITURE:						
1,583,885,994.73	Salaries & Wages	5	2,188,356,277.59	2,214,001,192.00		2,214,001,192.00	25,644,914.41
141,789,316.93	Social Benefits	6	430,491,192.93	207,000,000.00		207,000,000.00	(223,491,192.93)
532,972,498.27	Overhead Cost	7	624,500,603.28	856,050,000.00		856,050,000.00	231,549,396.72
		-					
128,470,484.62	Grants & Contributions		207,491,206.91	182,771,736.00		182,771,736.00	(24,719,470.91)
-	Subsidies General		-	-	0	0	0.00
147,866,787.51	Domestic Interest/Discount	8	46,605,858.64	_	0	0	(46,605,858.64)
147,000,767.51	Transfer to other Fund	٥	70,003,030.04	- _		0	(40,003,030.04)
-	Transfer to other runu		-	-	0	0	0.00
2,534,985,082.06	Total Expenditure (B)		3,497,445,139.35	3,459,822,928.00	_	3,459,822,928.00	(37,622,211.35)
868,105,374.93	Operating Balance: (A - B)		1,119,869,195.43	1,839,907,592.57	_	1,839,907,592.57	720,038,397.14
			. , , ,				, ,
868,105,374.93	Transfer to Capital Development Fund		1,119,869,195.43				
200,100,074.00			_,3,003,133.43				

WUDIL LOCAL GOVERNMENT COUNCIL

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

Previous Year		NOTES	Actual 2024	Final Budget 2024	Original Budget		
Actual 2023 (=N=)		NOTES	Actual 2024	i mai buuget 2024	Original buuget	Supple mentar y Budget 2024	Performa nce on Budget (%)
71,939,268.56	Opening Balance 1/1/2024		196,598,619.15				-
	Add: Revenue						-
868,105,374.93	Transfer from Capítal Development Fund		1,119,869,195.43				0%
0	Infrastructural Development Loan		0	-	0	0	0%
0	Commercial Agriculture Credit Scheme		0	-	0	0	0%
0	Small And Medium Scale Enterprises Loan		0	_	0	0	0%
0	Aids & Grants		0	-	0	0	0%
940,044,643.49	Total Revenue		1,316,467,814.58	-	-	_	0%
							-
	Less: Capital Expenditure						_
71,881,781.80	Fixed Assets Procured		341,597,008.84	333,500,000.00	333,500,000.00		102%
150,942,374.13	Construction / Provision		1,683,796,353.46	1,607,966,969.00	1,607,966,969.00		105%
51,362,614.26	Rehabilitation / Repairs	9	306,593,986.99	450,000,000.00	450,000,000.00		68%
14,049,406.20	Preservation of the Environment		_	168,000,000.00	168,000,000.00		0%
-	Other Capital Project		-	-	-		#DIV/0!
-	Liabilities / Equities		148,266,071.13	100,000,000.00	100,000,000.00		148%
288,236,176.39	Sub-total		2,480,253,420.42	2,659,466,969.00	2,659,466,969.00	-	93%
							-
	Capital Expenditure from Aids & Grants		0	-	0	0	0%
-	Repayment of Borrowings/Sure-P		0	-	0	0	0%
-	Sub-total			-	-	_	0%
							-
288,236,176.39	Total Capital Expenditure for the year		2,480,253,420.42	2,659,466,969.00	2,659,466,969.00	_	93%
							-
651,808,467.10	Closing Balance		(1,163,785,605.84)	(2,659,466,969.00)	(2,659,466,969.00)	0.00	(0.93)

SCHEDULE OF INVESTMENTS

WUDIL LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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

SCHEDULE OF ADVANCES & DEPOSITS WUDIL LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024

1	Retained Balance		726,722,821.06	4,867,661,255.06	5,410,678,925.23	183,705,150.89
2	Stabilization		587,255,473.45		586,545,861.07	709,612.38
						-

SCHEDULE OF DEPOSITS (NOTES 13)

	Government Deposits:					
1	5% WHT	D/2	2,398,813.66	18,772,024.18	5,765,727.27	15,405,110.57
2	PAYEE	D/3	1,343,272.34	42,656,038.45	42,656,038.45	1,343,272.34
4	VAT	D/6	20,836,363.95			20,836,363.95
5	8% PENSION	D/8	24,633,940.22	21,167,422.96		45,801,363.18
6	1% STAMP DUTY	D/9		48,363,708.13	48,363,708.13	-
7	1% STAMP DUTY	D/10	250,592.88			250,592.88
8	HEALTH CONTRIBUTION	D/11	5,239,121.13	2,519,606.11	1,153,145.45	6,605,581.79
9				17,076,800.00	17,076,800.00	-
10						-
11						-
12						-
	Sub-total		54,702,104.18	150,555,599.83	115,015,419.30	90,242,284.71
	Other Deposits 1:					
13	10% RETENTION	D/1	6,570,417.50			6,570,417.50
14	NULGE	D/4	7,639.71	5,405,234.25	5,405,234.25	7,639.71
15	MHWU UNION	D/5	3,960.67	10,901,702.02	10,901,702.02	3,960.67
16	BALANCE PAYMENT	D/12	1,438,365.07	•	·	1,438,365.07
17	HEALTH CONTRI	D/11				- 1

						_
18	MOTORCYCLE	D/13		12,045,000.00	12,045,000.00	-
19	WARAWA	D/14		41,000.00	41,000.00	-
20	NASSARAWA DED	D/15		7,811,457.50	7,811,457.50	-
21	FAGGE DED	D/16		3,843,500.23	3,843,500.23	-
22	D/TOFA	D/17		486,000.00	486,000.00	-
23	KUNCHI DED	D/18		3,977,200.00	3,977,200.00	-
24	PARTY CONTRIBUTION	D/19		2,251,628.04	2,251,628.04	-
25	HEALTH CONTRI	D/20		765,000.00	765,000.00	-
26	OVER PAYMENT			791,235.21	791,235.21	-
27	DIRECT CREDIT			7,330,837.04	7,330,837.04	-
28	LOAN BOOK			2,905,958.25	2,905,958.25	-
			8,020,382.95	58,555,752.54	58,555,752.54	8,020,382.95
				-		-
	Sub-total		_	-	-	-
93						
	TOTAL		62,722,487.13	209,111,352.37	173,571,171.84	98,262,667.66



KANO STATE

.....Centre of Commerce