



**ALIERO LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES FOR**

**THE YEAR 2019**

**SUBMITTED TO**

**AUDITOR GENERAL**

**LOCAL GOVERNMENT AUDIT**

**BIRNIN KEBBI**

**ALIERO LOCAL GOVERNMENT**  
**STATEMENT OF FINANCIAL RESPONSIBILITY**

These financial statements have been prepared by the treasurer of Aliero Local government Council in accordance with the provisions of the finance (council and management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice.

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

Sign: AS Alhorno  
Treasurer

Date: 03-02-2020

We accepted responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (control and management) Act 1958 as amended.

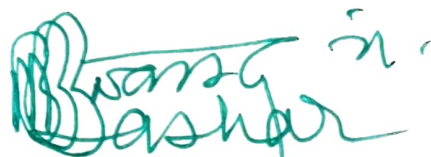
In our opinion these financial statement fairly reflect the financial position of local government as at 31<sup>st</sup> December 2019 and its operation for the year ended on that date.

AS Alhorno  
Treasurer  
Date: 03-02-2020

[Signature]  
Chairman  
Date: 03/02/20

## AUDIT CERTIFICATE

The attached financials statements have been examined in accordance with section 126 of **Kebbi State Local Government Law No.5** of 1991. I have obtained all the information and explanations required for the audit and certify the accounts subjects to the observation made in part 11 of this, as provided in section 150 (1) of Local Government law No. 20 of 1976, that is my opinion, the surplus and deficit statements represent a true and fair view of the Financial transactions of Aliero Local Government for the year ended 31<sup>st</sup> December, 2019 and the statement of Assets and Liabilities show a true fair view of the State of Affairs of the Local Government at date.



**Basharu Bala Bashar**  
Ag. Audit – General for Local  
Government  
Kebbi state

**ALIERO LOCAL GOVERNMENT**

**CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

<b>CASH FLOW FROM OPENRATING ACTIVITIES</b>	<b>NOTE</b>	<b>YEAR 2019</b>	<b>YEAR 2018</b>
Receipt	---	---	---
Internally generated revenue	3	24,074,668.00	21,777,000.00
Grant subvention	4	---	---
<b>VAT</b>	<b>5</b>	---	---
Statutory allocation	6	1,070,626,568.08	729,021,651.96
Miscellaneous	7	---	---
<b>Total receipts</b>	<b>---</b>	<b>N1,094,701,236.00</b>	<b>N750,798,651.96</b>
<b>PAYMENT</b>	<b>---</b>	<b>---</b>	<b>---</b>
Personnel Emolument	8	576,371,046.88	530,490,310.53
Education and social services		112,075,069.85	46,710,250.84
Transport Services		3,294,100.00	126,139,278.99
Health services		20,897,973.39	450,000.00
Mining & Petrol-chemical services		---	---
Agricultural services		---	---
Other of General Nature	9	376,601,523.07	44,944,652.02
<b>TOTAL PAMENT</b>	<b>---</b>	<b>N1,089,239,713.19</b>	<b>748,904,492.35</b>
<b>NET CASH FLOW FROM OPERATION ACTIVITIES</b>	<b>---</b>	<b>5,461,522.89</b>	<b>1,894,159.58</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>---</b>	<b>---</b>	<b>---</b>
Purchase/construction of asset	<b>10</b>	---	---
Purchase of financial market instrument	---	---	---
Proceeds from sales of assets	---	---	---
Net cash flow from investing activities	---	--	--
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>---</b>	<b>---</b>	<b>---</b>
Proceeds from loan & other borrowing	<b>11</b>	---	---
Dividend receive	<b>12</b>	---	---
Repayment of loan	<b>13</b>	---	---
Net cash flow from investing activities		---	---
Net increase/decrease in cash & its equivalent		---	---
Cash & its equivalent at 1/1/2018		36,747.35	14,646,300.93
Cash & its equivalent at 1/12/2018		2,236,747.35	16,846,300.93

**ALIERO LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2019**

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR 2019</b>	<b>PREVIOUS YEAR 2018</b>
CASH ON HAND	1	----	---
CASH AT BANK	2	36,747.35	14,646,300.93
INVESTMENT ACCOUNT	3	2,200,000.00	2,200,000.00
ADVANCES	4	---	---
<b>TOTAL</b>		<b>N2,236,747.35</b>	<b>N16,846,300.93</b>
<b>LIABILITIES</b>		---	---
BANK OVERDRAFT	5	---	---
DEPOSIT	6	---	---
SURPLUS (DEFICIT) ACCOUNT	7	2,236,747.35	16,846,300.93
<b>TOTAL</b>		<b>N2,236,747.35</b>	<b>N16,846,300.93</b>

**ALIERO LOCAL GOVERNMENT  
STATEMENT OF CONSOLIATION REVENUE FUNDS AS AT  
DECEMBER, 2019**

<b>REVENUE</b>	<b>NOTE</b>	<b>YEAR 2019</b>	<b>YEAR 2018</b>
INTERNALLY GENERATED REV.	8	24,074,668.00	21,777,000.00
STATUTORY ALLOWANCES	9	1,070,626,568.08	729,021,651.96
CAPITAL RECEIPTS	10	---	---
<b>TOTAL</b>	---	<b>N1,094,701,236.08</b>	<b>N750,798,651.96</b>
<b>EXPENDITURE</b>	---	---	---
RECURRENT EXPENDITURE	11	747,202,556.35	530,490,310.53
CAPITAL EXPENDITURE	12	342,037,156.84	218,414,181.85
<b>TOTAL</b>	---	<b>N1,089,239,713.19</b>	<b>N748,904,492.38</b>
<b>SURPLUS</b>	---	<b>5,461,522.89</b>	<b>1,894,159.58</b>

**MINISTRY FOR LOCAL GOVERNMENT AND  
CHIEFTAINCY AFFAIRS, BIRNIN KEBBI**

**SUBMITTED TO**

**STATEMENT OF ASSETS AND LIABILITIES AS AT  
31<sup>ST</sup> DECEMBER, 2019**

**AREWA LOCAL GOVERNMENT**



**AREWA LOCAL GOVERNMENT**  
**STATEMENT OF CASH FLOW AS AT 31<sup>ST</sup> DECEMBER, 2019**

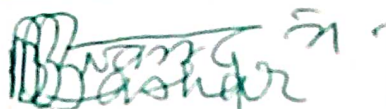
ASSETS	NOTE	CURRENT YEAR 2019	PREVIOUS 2018
Receipt	-	-	-
Internally Generated Revenue	3	31,852,505.59	26,896,700.00
Grant Subvention	4		
<b>VAT</b>	5		
Statutory Allocation	6	1,708,355,053.21	1,405,898,462.00
Miscellaneous	7		
<b>Total Receipts</b>		<b>1,740,207,558.80</b>	<b>1,432,795,162.00</b>
<b>PAYMENT</b>			
Personal Enrolment	8	1,349,045,834.80	649,406,154.40
Education Services		29,464,318.89	39,967,087.11
Transport Service		166,902,986.73	377,589,779.30
Health Services		32,555,092.66	48,450,000.00
Mining & Petrol Chemical Services		0.00	0.00
Other General Nature	9	150,401,282.00	150,519,284.88
<b>TOTAL PAYMENT</b>		<b>1,728,369,515.02</b>	<b>1,265,932,305.69</b>
Net Cash flow from operating Activity		11,838,043.78	166,826,886.31
Purchase of Financial Instrument		8,540,000.00	8,540,000.00
Purchase Construction Assets	10		
Purchase from Sale of Assets			
Net Chas flow from Financing Activity	11		
Purchase from loan & Other Borrowing			
Devident Received	12		
Payment of Loan	13		
Net Cash flow from Financing Activity		3,298,043.78	158,322,886.31
Net Increase/Decrease in Cash		2,885,327.14	166,902,986.73
Net & Equivalent as at 31 <sup>ST</sup> Dec., 2019		6,183,370.92	325,225,873.04





## AUDIT CERTIFICATE

The attached Financial Statement has been examined in accordance with the section 126 of Kebbi State Local Government Laws No.5 of 19991. I have obtained all the information and explanations required for the audit and certify the accounts subjects to the observation made in part 11 of this, as provided in section 150(1) of Local Government Law No. 20 of 1976, that is my opinion, the surplus and deficit statements represent a true and fair view of the Financial transaction of **AREWA LOCAL GOVERNMENT** for the year ended 31<sup>st</sup> December, 2019 and the statement of Assets and Liabilities show a true fair view of the state of affairs of the Local Government at date.



Bashar Bala Bashar  
Auditor- General for Local Government  
Kebbi State.

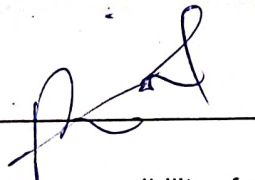
**STATEMENT OF FINANCIAL RESPONSIBILITY  
STATE MENT NO. 1  
AREWA LOCAL GOVERNMENT**

**RESPONSIBILITY FOR FINANCIAL STATEMENT**

These Financial Statement have been prepared by the Treasurer of Arewa Local Government Council in accordance with the provision of the Finance (Council and Management) Act 1958 as amended. The Financial Statement comply with generally accepted accounting practice.

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

Sign: \_\_\_\_\_  
Treasurer



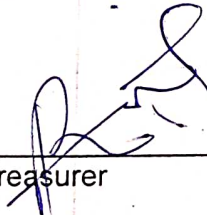
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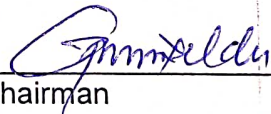
We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management Act 1958as amended).

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31<sup>st</sup> December, 2019 and its operations for the year ended on that date.

\_\_\_\_\_  
Treasurer



\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Date

30/12/2019

\_\_\_\_\_  
Date

9-3-2020



**ARGUNGU LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND  
LIABILITIES FOR THE YEAR 2019**

**SUBMITTED TO**

**AUDITOR GENERAL  
LOCAL GOVERNMENT AUDIT  
BIRNIN KEBBI**

**ARGUNGU LOCAL GOVERNMENT**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2019**

S/NO	PARTICULARS	2019	2018
1	Cash flow from operating activities		
a.	<b><u>RECEIPTS</u></b>		
	Internationally Generated Rev.	N25,450,100.00	N20,600,004.81
	Statutory Allocation	N1,779,164,035.99	N1,001,730,982.46
	VAT	NIL	
	GRANTS	NIL	
	<b>Total</b>	<b>N1,804,164,035.99</b>	<b>N1,022,330,987.27</b>
b.	<b><u>PAYMENTS</u></b>		
	Personal Emolument	N1,044,963,717.56	N755,493,616.73
	Over Head Cost		
	Agricultural Services	N36,000,000.00	N86,187,000.00
	Transport Services	N268,745,770.79	N43,500,000.00
	Education Services	N254,900,000.00	N82,469,865.11
	Health Services	N199,554,547.67	N36,000,000.00
	<b>Total payment</b>	<b>N1,804,164,035.99</b>	<b>N1,003,650,481.84</b>
	Net Cash from operating activities (A-B)	N25,450,100.00	N18,680,505.43
2	Cash flow from Investment activities		
	Purchase/Construction of assets		
	Rent on Government Property	N6,640,100.00	N5,113,004.81
	Purchase of financial market instrument	(N4,000,000.00)	(N3,413,000.00)
	Net cash flow from investing activities		
3	Cash flow from Financing activities		
	Proceed from loan and borrowings		
	Dividend Received		N9,967,510.24
	Net cash flow from financing activities		N10,067,505.43
	Net Increase or Decrease in cash or cash equivalent	N52,095,130.98	
	Cash and its equivalent 3st Dec.	N52,095,130.98	N20,035,015.67

**ARGUNGU LOCAL GOVERNMENT**


**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2019**

ASSETS	NOTE	CURRENT YEAR 2019	PREVIOUS YEAR 2018
CASH AND BANK BALANCE	14	-	-
CASH ON HAND		-	-
CASH AT BANK		52,095,130.98	10,067,505.43
<b>TOTAL</b>		<b>52,067,505.43</b>	<b>744,879.15</b>
INVESTMENT	15	4,500,000.00	4,500,000.00
ADVANCES	16	28,787,000.00	37,131,445.45
OTHERS	17		
RECURRENT EXPENDITURE		1,044,963,717.56	755,493,616.73
CAPITAL EXPENDITURE		453,684,539.83	284,156,865.11
<b>TOTAL</b>		<b>1,498,648,257.39</b>	<b>1,003,650,481.84</b>
DEPOSITS	18	16,294,445.45	7,950,000.00
LOANS	19	-	-
REVENUE	20	1,779,164,035.99	1,015,330,987.27

**ARGUNGU LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES FOR YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2019**

ASSETS	NOTE	CURRENT YEAR 2019	PREVIOUS YEAR 2018
CASH ON HAND	1	-	-
CASH AT BANK	2	52,095,130.98	10,087,508.43
INVESTMENTS	3	4,500,000.00	4,500,000.00
ADVANCES	4	28,787,000.00	37,131,443.43
<b>TOTAL</b>		<b>85,382,130.98</b>	<b>51,898,950.86</b>
<b>LIABILITIES</b>			
BANK OVERDRAFT	5	-	-
DEPOSITS	6	16,294,443.43	7,950,000.00
SURPLUS (DEFICIT) ACCOUNT	7	69,087,687.55	43,748,950.86
		<b>85,382,130.98</b>	<b>51,898,950.86</b>

Chairman: 

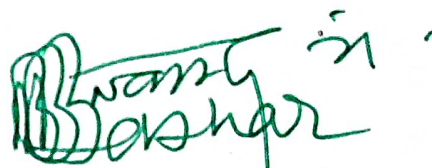
Treasurer: 

Date: 31/12 this day of 2019

## STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL GOVERNMENTS

The attached Financial Statement has been examined and audited in accordance with the generally accepted auditing standards. The Local Government Treasurer is responsible for the compilation and supervision of the accounts of the Local Government in accordance with the appropriate sections of the Finance (Control and Management) Act 1958 as amended.

The approach and methodology adopted for the audit has certify that the Financial Statement presents the Financial position of Argungu Local Government Council as at 31<sup>st</sup> December, 2019 in accordance with the appropriate sections of the Audit Act. 1956 as amended.



**Basharu Bala Bashar**  
Ag. Auditor General for Local Governments  
Kebbi State



**ARGUNGU LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES FOR YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2019**

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR 2019</b>	<b>PREVIOUS YEAR 2018</b>
CASH ON HAND	1	-	-
CASH AT BANK	2	52,095,130.98	10,067,505.43
INVESTMENTS	3	4,500,000.00	4,500,000.00
ADVANCES	4	28,787,000.00	37,131,445.45
<b>TOTAL</b>		<b>85,382,130.98</b>	<b>51,698,950.88</b>
<b>LIABILITIES</b>			
BANK OVERDRAFT	5	-	-
DEPOSITS	6	16,294,445.45	7,950,000.00
SURPLUS (DEFICIT) ACCOUNT	7	69,087,685.53	43,748,950.88
		<b>85,382,130.98</b>	<b>51,698,950.88</b>

Chairman: 

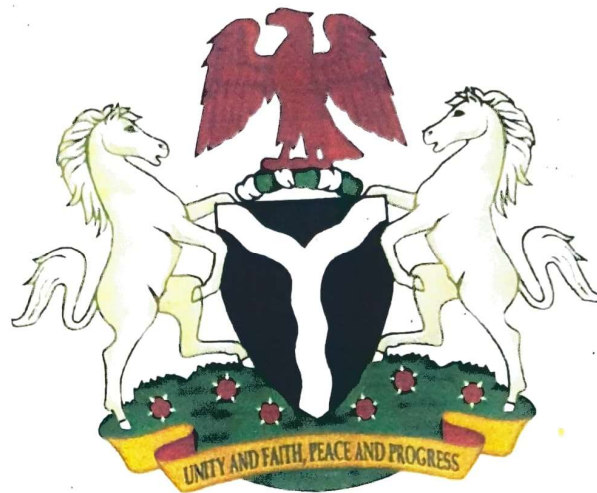
Treasurer: 

Date: 31/12

this day of

2019

**FEDERAL REPUBLIC OF NIGERIA**



**AUGIE LOCAL GOVERNMENT  
ANNUAL FINANCIAL STATEMENTS  
FOR YEAR ENDED 2019**

**SUBMITTED TO THE AUDITOR GENERAL  
FOR LOCAL GOVERNMENT**

**BIRNIN KEBBI – KEBBI STATE**

**STATEMENT NO.3**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2018**

S/NO	PARTICULARS	2018	2017
1.	Cash flow operating activities:		
a.	<b><u>RECEIPTS:</u></b>		
	Internally Generated Rev	N9,900,000.00	N7,200.000
	Statutory allocation	N1,288,846.036.90	N845,494,169.84
	<b>Total Receipt:</b>	<b>N1,298,746.036.90</b>	<b>N852,694,169.84</b>
b.	<b><u>PAYMENTS</u></b>		
	Personal Emolument	N725,731,029.65	N579,834,060.42
	Education services	N167,923,754.84	N75,820,459.65
	Transport services	N40,148,004.19	N41,569,277.49
	Health services	N206,023,026.67	N70,000,000.00
	Agricultural services	N39,700,000.00	N36,000,000.00
	Other general nature	N102,000,000.00	N40,570,372.28
	<b>Total Payment</b>	<b>N1,281,525,815.35</b>	<b>N843,694,170.84</b>
	Net Cash Flow From Operating Activities	N17,220,221.55	N8,999,999.00
	Cash flow from investment activities		
	Cash and its equivalent as at December, 2019.	N17,220,221.55	N8,999,999.00


**STATEMENT NO 4  
STATEMENT OF ASSETS AND LIABILITIES 2019**

S/NO	PARTICULARS	2018	2017
	<b>ASSETS:</b>		
1	Cash and Bank Balances	N58,263,298.87	N44,711,289.13
2	Investment	N6,644,161.15	N6,644,161.15
3	Advances	NIL	NIL
4	Others	NIL	NIL
	<b>Total Assets</b>	<b>N64,907,459.97</b>	<b>N51,355,450.28</b>
	<b>LIABILITIES</b>		
5	Deposit	N3,633,997.54	N1,800,000
6	General Revenue Balance	N61,273,467.43	N49,555,450.28
7	Loans	NIL	NIL
	<b>Total</b>	<b>N64,907,459.97</b>	<b>N51,355,450.28</b>

**STATEMENT OF OPINION OF AUDITOR GENERAL FOR  
LOCAL GOVERNMENTS**

The attached Financial Statement has been examined and audited in accordance with the generally accepted auditing standards. The Local Government Treasurer is responsible for the compilation and supervision of the accounts of the Local Government in accordance with the appropriate sections of the Finance (Control and Management) Act 1958 as amended.

The approach and methodology adopted for the audit has certify that the Financial Statement presents the Financial position of **Augie Local Government Council** as at **31<sup>st</sup> December, 2019** in accordance with the appropriate sections of the Audit Act. 1956 as amended.



**Basharu Bala Bashar**

**Ag. Auditor General for Local Governments  
Kebbi State.**

**STATEMENTS NO.1**

**RESPONSIBILITY FOR FINANCIAL STATEMENTS**

We accept responsibility for the integrity of these financial Statements, the information they contain and compliance with the finance (Control and Management) Act 1958 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Local Government as at 31<sup>st</sup> December, 2019 and its operation for the year ended on that date.



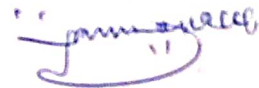
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**TREASURER**

11-02-2020

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**DATE**



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**CHAIRMAN**

11-02-2020

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**DATE**



**BAGUDO LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES FOR  
THE YEAR 2019**

**SUBMITTED TO**

**AUDITOR GENERAL**

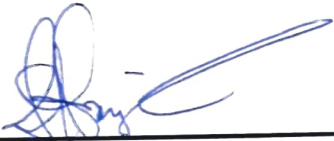
**LOCAL GOVERNMENT AUDIT DEPARTMENT**

**BIRNIN KEBBI**

## FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these financial statements the information they contain and their compliance with the finance.

In our opinion these financial statements fairly reflect the financial positions of Bagudo Local Government as at 31<sup>st</sup> December, 2019.



**Treasurer**

**Date:** 09/03/20



**Chairman**

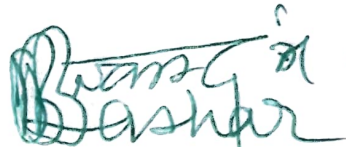
**Date :** 09/02/2020



## **STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL GOVERNMENT**

The attached Financial Statement has been examined and audited in accordance with the generally accepted auditing standards. The Local Government Treasurer is responsible for the compilation and supervision of the accounts of the Local Government in accordance with the appropriate sections of the Finance (Control and Management) Act 1958 as amended.

The approach and methodology adopted for the audit has certify that the Financial Statement presents the Financial position of **Bagudo Local Government Council** as at 31<sup>st</sup> December, 2019 in accordance with the appropriate sections of the Audit Act. 1956 as amended.





**Basharu Bala Bashar**

Ag. Auditor General for Local Government  
Kebbi State

**BAGUDO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS  
AND LIABILITIES FOR THE YEAR ENDED 31 DECEMBER, 2019**

S/NO	INCOME	NOTE	CURRENT YEAR NM	PREVIOUS YEAR NM
<b>ASSETS</b>				
A	CASH AND BANK BALANCES	14	13,522,133.00	54,936.00
B	INVESTMENTS	15	3,000,000.00	3,000,000.00
C	ADVANCES	16	NIL	NIL
D	OTHERS	17	NIL	NIL
	<b>TOTAL</b>		<b>16,522,133.00</b>	<b>3,054,936.00</b>
<b>LIABILITIES</b>				
A	DEPOSITS	18	714,365.00	2,277,900.00
B	LOANS	19	NIL	NIL
C	GENERAL REVENUE	20	15,087,768.00	777,036.00
	<b>TOTAL</b>		<b>16,522,133.00</b>	<b>3,054,936.00</b>

DESIGNATION: CHAIRMAN  
 SIGNATURE:   
 DATE: 09/03/2020

DESIGNATION: DIRECTOR FINANCE & SUPPLY  
 SIGNATURE:   
 DATE: 09/03/2020

**BAGUDO LOCAL GOVERNMENT COUNCIL CASH FLOWS STATEMENT FOR THE  
YEAR ENDED 31st DECEMBER 2019**

S/NO	CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENCY YEAR	PREVIOUS YEAR
	INTERNALLY GENERATED REVENUE	3	6,616,040.00	8799,630.0
	GRANTS AND SUBVENTIONS	4	NIL	NIL
	VALUE ADDED TAX	5	NIL	NIL
	STATUTORY ALLOCATIONS	6	1,659,657,923.00	705,862,807.00
	MISCELLANEOUS	7	NIL	NIL
	<b>TOTAL RECECPTS</b>		<b>1,666,273,963.00</b>	<b>714662437</b>
	PERSONAL EMOLUMENTS	8	650,486.03	539,466,621
	EDUCATION SERVICES		-	-
	<b>TROMS PORT SERVICE</b>		<b>75,000,400.00</b>	-
	HEALTH SERVICES		220,909,201.00	-
	MINING AND PETROL-CHEMICAL SERVICE		-	-
	AGRICULTURAL SERVICES		153,227,000.00	15,800,410
	OTHER OF GENERAL NATURE	9	378,733,178.00	100,539,361
	<b>TOTAL PAYMENT</b>		<b>1,665,356,229.00</b>	<b>714,607,402</b>
	NET CASH FLOW FROM OPERATIING ACTIVITIES		917,734.00	55,032
	<b>CASH FLOW FROM INVESTING ACTIVITES</b>			
	PURCHASE/CONSTRUCTION OF ASSETS			
	PURCHASE OF FINANCIAL MARKET INSTRUMENTS			
	PROCEEDS FROM SALES OF ASSETS			
	NETCASH FLOW FROM INVESTING ACTIRTES			
	<b>CASH FLOW FROM FINANOING ACTIVITIES</b>			
	PROCEEDS FROM HOAN & OTHER BORROWING			
	DIVIDENDS RECEIVED		13,522,132.50	
	REPAYMENT OF LOANS			
	NET CASH FLOW FROM LNVENTIY ACTIVITIES			
	NET CNCCREASE/DECREASE IN CASH & ITS EQUIVALEUT			
	CASH AND ITS EQUIVALENT 1/1			
	CASH & ITS EQUIVALENT AT 31/12/		917,734.00	55,035.00

**BAGUDO LOCAL GOVERNMENT COUNCIL STATEMENT OF REVENUE AND EXPENDITURE FOR  
THE YEAR ENDED 31st DECEMBER 2019**

ACTUAL PREVIOUS YEA NM		NOTES	BUDGET CURRENT YEAR NM	ACTUAL CURRENT YEAR NM	VAR. ANCE
	OPENING BALANCE		-	1,476,898,422	1,476,898,422.00
	<b>ADD: REVENUE</b>				
-	RATES	21	25,000,000.00	-	25,000,000.00
588,300	FINES, FEES & Licences	22	101,484,000.00		101,484,000.00
5,291,380	EARNING & SALES	23	17,800,000.00	6,616,040.00	11,183,960.00
-	RENT ON GOVERNMENT PROPATY		28,000,000.00	-	28,000,000.00
-	INTEREST & DIVIDEND	24	-	-	-
2,919,950	TAXES	25	28,000,000.00	-	28,000,000.00
705,862,807	STATUTORY ALLOCATION	26	2,118,537,081	1,666,273,962	452,263,119
-	MISCELLANEOUS REVENUE	27	512,780,301	-	512,780,301
	<b>TOTAL REVENUE (A)</b>		<b>2,831,601,382</b>	<b>3,149,788,424</b>	<b>2,635,609,802</b>
	<b>LESS: EXPENDITURE</b>				
215,478,111	GENERAL ADMINISTRATION	28	249,400,000	170,780,933	78,619,067.00
149,886,388	HEALTH AND ENVIRONMENT	29	113,000,000	152,037,101	39,037,101
36,622,333	WORKS AND HOUSING	30	426,271,070	46,842,134	379,428,936
	EDUCATION	31	100,000,000	251,467,937	151,467,937
137,479,789.00	AGRIC AND SOCIAL DEVE	32	443,400,000	279,825,854	163,574,146
	GRANTS AND SUBSIDIES	33	-	-	-
705,862,807	CAPITAL PROJECTS	34	1,332,071,070	263,733,178	1,068,337,892
	MISULANEOUS EXPENSES	35	-	-	-
	<b>TOTAL REVENUE (B)</b>		<b>2,664,142,140</b>	<b>116,468,737</b>	<b>1,499,455,003</b>
	<b>OPERATING BALANCE</b>	<b>(A-B)</b>	<b>167,459,242</b>	<b>1,985,101,287</b>	<b>1,136,154,799</b>

# **KEBBI STATE OF NIGERIA**



## **ACCOUNT OF BIRNIN KEBBI LOCAL GOVERNMENT**

**FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2019**

**STATEMENT NO.3**

**BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL**

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019.**

	NOTES	CURRENT YEAR Nm	PREVIOUS YEAR Nm
<u>Cash flow from operating Activities</u>			
<u>Receipts</u>			
• Internal Generated Revenue	3	46,265,635.02	72,133,940.00
• Grants/Subventions	4		
• V A T	5		
• Statutory Allocations	6	2,518,221,788.56	2,052,341,123.72
• Miscellaneous	7		
<b>TOTAL Receipts</b>		<b>2,564,487,423.58</b>	<b>2,124,475,063.72</b>
<u>Payments</u>			
• Personal Emoluments	8	1,247,355,004.41	642,803,468.81
• Education Services		620,500,200.00	540,200,100.00
• Transport Service		92,000,000.00	87,550,200.00
• Health Service		315,700,000.00	345,182,000.00
• Mining and Petro-Chemi cal Services		-	-
• Agricultural Services		276,150,000.00	176,157,800.00
• Other of General Nature	9	12,138,140.00	300,479,994.91
<b>TOTAL Payments</b>		<b>-</b>	<b>-</b>
<b>Net Cash flow from Operation Activities</b>		<b>-</b>	<b>32,099,500.00</b>
<u>Cash Flow from investing Activities</u>			
Purchase/Construction of Assets	10	-	24,000,000.00
Purchase of Finance Market Instrument			
Proceeds from sales of Assets			
<b>Net Cash Flow from Investing Activities</b>			
<u>Cash Flow From Financing Activities</u>			
Proceeds from Loan & Borrowing	11		
Dividends Received	12		
Repayment of Loan	13		
<b>Net Increase/Decrease in Cash &amp; its Equivalent</b>			
Cash & its equivalent at 1/1/20.....			
Cash & Its equivalent at 31/12/20,.....		<b>644,079.17</b>	<b>8,099,500.00</b>

**BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31<sup>ST</sup> DECEMBER, 2019**

	<u>NOTE</u>	<u>2019</u> N	<u>2018</u> N
<b><u>ASSETS</u></b>			
Cash in Hand			
Cash at Bank	14	4,716,834.47	475,238,091.04
Investment Accounts	15	10,675,000.00	10,675,000.00
Advances	16		
		=====	=====
		15,391,834.47	501,304,925.51
<b><u>LIABILITIES</u></b>			
Bank Overdraft	17		
Deposits	18	3,750,000.00	3,750,000.00
Surplus/(Deficit) Account	19	<u>11,641,834.47</u>	<u>497,554,725.51</u>
		=====	=====
		15,391,834.47	501,304,925.51

 CHAIRMAN  
 TREASURER

DATED THIS 6<sup>th</sup> OF MARCH 2020

## AUDIT CERTIFICATE

The attached Financial Statement have been examined in accordance with section 32.0 to section 32.3 of **Financial Memoranda for Local Governments**, which have been prepared under the accounting policies set out in the Financial Memoranda. I have obtained all the information and explanations required for the audit and certify the accounts subjects to the observation made in accordance with the appropriate section for the Finance (Control and Management) Act. 1958 as amended. That in my opinion, the surplus and or deficit statements represent a true and fair view of the financial transactions of **Birnin Kebbi Local Government** for the year ended 31<sup>st</sup> December, 2019 and the statement of Assets and Liabilities show a true fair view of the State of Affairs of the Local Governments at date.



**Basharu Bala Bashar**  
**Ag. Auditor General for Local Government**  
**Kebbi State.**



## FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of local government as at 31<sup>st</sup> December, 2019, and its operations for the year ended on that date.



Treasurer

Date:

16/12/20



Chairman

Date:

11/12/20



**BUNZA LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND  
LIABILITIES**

**FOR THE YEAR 2019**

**SUBMITTED TO  
AUDITOR GENERAL  
LOCAL GOVERNMENT AUDIT  
BIRNIN KEBBI**

**BUNZA LOCAL GOVERNMENT**  
**CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

CASH FLOW FROM OPERATING ACTIVITIES	NO TE	CURRENT YEAR 2019	PREVIOUS YEAR 2018
Receipt			
Internal Generated Revenue	3	3,598,030.00	5,694,000.00
Grant Subvention	4		
VAT	5		
Statutory Allocation	6	1,549,105,608.55	935,034,602.40
Miscellaneous	7		
<b>Total Receipt</b>		<b>1,552,707,638.55</b>	<b>940,728,602.40</b>
<b>PAYMENT</b>			
Personal Enrolment	8	571,865,742.06	565,825,264.60
Education Services	9	72,184,735.01	
Transport Services	10	105,179,368.89	79,929,195.57
Health Services	11	180,931,721.95	25,921,578.95
Mining & Petrol Chemical Services	12		
Agricultural Services	13	295,713,314.28	92,637,813.03
Other General Nature	14	325,726,375.91	175,319,461.22
<b>TOTAL PAYMENT</b>		<b>1,551,602,258.10</b>	<b>939,633,313.37</b>
<b>CASH FLOW FROM OPERATING ACTIVITY</b>			
Cash flow from investing activity			
Purchase Construction Assets			
Purchase from sale of Assets			
Net Cash flow from investing activity			
Purchase From Loan & Other Borrowing			
Dividend Drivers			
Payment of Loan			
Cash flow from investing activity			
Net increase/decrease in cash			
Net & equivalent as at 31 <sup>st</sup> Dec, 2019		1,105,380.45	1,095,289.03

## BUNZA LOCAL GOVERNMENT

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2019

ASSETS	NOTE	CURRENT YEAR 2019	PREVIOUS YEAR 2018
CASH AT HAND	1	4,221.03	10,113.42
CASH AT BANK	2	16,452.47	1,095,289.03
INVESTMENT ACCOUNT	3	3,000,000.00	3,000,000.00
ADVANCES	4		
<b>TOTAL</b>		<b>3,020,673.97</b>	<b>4,105,402.45</b>
LIABILITIES			
BANK OVERDRAFT	5		
DEPOSITS	6		
SUPLUS (DEFICT) ACCOUNT	7	3,022,673.97	4,105,402.45
<b>TOTAL</b>		<b>3,020,673.97</b>	<b>4,105,402.45</b>

## AUDIT CERTIFICATE

The attached financial statements have been examined in accordance with section 126 of KEBBI STATE LOCAL GOVERNMENT LAW NO. 3 of 1991. I have obtained all the information and explanations required for the audit and certify the accounts subjects to the observation made in part II of the, as provided in section 150(1) of local government law no. 20 of 1976, that in my opinion, the surplus and deficit statement represent a true and fair view of the financial transactions of..... Local Government for the year ended 31<sup>st</sup> December.....and the statement of assets and liabilities show a true and fair view of the state affairs of the local government at date.



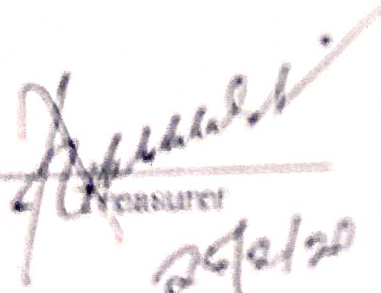
Bashir Bala Bashir  
Auditor-General  
For Local Government  
Kebbi State.

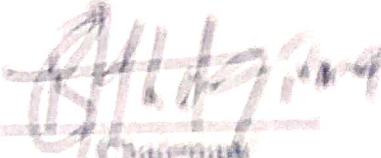
# BUNZA LOCAL GOVERNMENT

## STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (control and management) Act 1958 as amended.

In our opinion these financial statements fairly reflect the financial position of local government as at 31st December 2019 and its operation for the year ended on that date.

  
Treasurer  
25/2/20  
Date

  
Chairman  
25/2/2020  
Date

**FEDERAL REPUBLIC OF NIGERA**



**DANDI LOCAL GOVERNMENT**

**ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 2019**

**SUBMITTED TO**

**AUDITOR GENERAL**

**LOCAL GOVERNMENT AUDIT**

**BIRNIN KEBBI, KEBBI STATE.**

**DANDI LOCAL GOVERNMENT**  
**CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>YEAR 2019 ₹</b>	<b>YEAR 2018 ₹</b>
<b>Receipts</b>			
• Internally General Revenue	3	8,978,725	7,025,815.97
• Grant Subvention	4	-	-
• Vat	5	-	-
• Statutory Allocation	6	1,509,738,963.56	928,744,710.99
• Miscellaneous	7	-	-
<b>Total Receipt</b>		<b>1,518,717,688.56</b>	<b>935,770,526.96</b>
<b>Payments</b>			
• Personnel Enrolment	8	1,373,904,350.17	812,980,075.02
• Education Services		-	-
• Transport Services		-	-
• Health Services		-	-
• Mining & Petrol Chemical Services		-	-
• Other Generate Nature	9	133,334,613.39	113,264,635.97
<b>Total Payments</b>		<b>1,507,238,963.56</b>	<b>926,244,710.99</b>
Net cash flow from investing activities		523,920.99	7,645,225.97
Cash flow from investing activities		-	-
Purchase & construction assists	10	-	-
Purchase & financial market instrument		-	-
Rent of Local Government Property		-	-
Proceed from sale of assist		-	-
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>			
Cash flow from financial activities		-	-
Proceed from Loans and Other Borrowing	11	-	-
Divided received	12	-	-
Repayment & Loans	13	-	-
<b>NET CASH FLOW FROM FINANCIAL ACTIVITIES</b>			
Net increase & decrease in cash & it Equiv		-	-
Cash and its equivalent as at Jan 2018		10,625,029.03	2,979,803.06
Cash and its equivalent as at 31 <sup>st</sup> Dec 2018		11,148,950.02	10,625,029.03



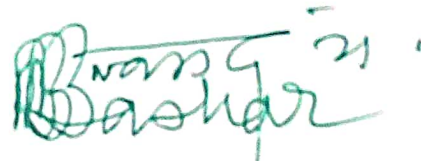
**DANDI LOCAL GOVERNMENT**  
**STATEMENT OF ASSEST AND LIABILITIES FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER 2019**

ASSEST	NOTE	YEAR 2019 ₹	YEAR 2018 ₹
Cash at hand	14	-	9,719,515.97
Cash at bank	14	8,403,007.54	425,710.00
Cash in transit	14	-	-
Investment	15	11,330,000.00	
Advances	16	-	-
Others	17	-	-
<b>Total</b>		<b>19,733,007.54</b>	<b>10,145,225.97</b>
Liabilities			
Bank overdiaft			
Deposit	18	2,500,000.00	2,500,000.00
Loans	19		
General Revenue Reset	20	17,233,007.54	7,645,225.97
<b>Total</b>		<b>19,733,007.54</b>	<b>10,145,225.97</b>

**STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL  
GOVERNMENT**

The attached financial statement has been examined and audited in accordance with the general accepted auditing standards. The local government treasurer is responsible for the compilation and supervision of the local government in accordance with the appropriate sections of the finance (control and management ) act 1958 as amended.

The approach and methodology adopted for the audit has certify the financial statement present the financial position of Dandi local government council as at 31<sup>st</sup> December 2019 in accordance with the appropriate sections of the audit act. 1956 as amended.



**Basharu Bala Bashar**

Ag. Auditor General for Local Governments

Kebbi State.

# RESPONSIBILITY FOR FINANCIAL STATEMENTS

This financial statement has been prepared by the treasurer of Dandi local government council in accordance with the financial (council and management) act 1958 as amended. The financial statement comply with the general accepted accounting practice.

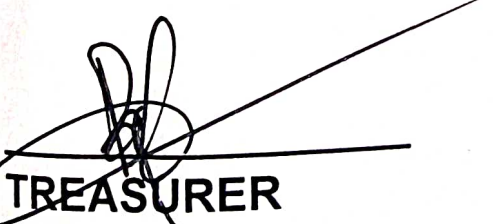
The treasurer is responsible for establishing, maintaining a system of internal control design to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the local government council. To the best of my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

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

\_\_\_\_\_  
**DATE**

We accept responsibility for the integrity of these financial statements, the information they contain and compliance with the financial (control and management) act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of local government as at 31<sup>st</sup> December 2019 and its operation for the year ended on that date.

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

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

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**DATE**



**DANKO/WASAGU**  
**LOCAL GOVERNMENT COUNCIL RIBAH,**  
**KEBBI STATE.**

**ANNUAL FINANCIAL STATEMENT**

**AS AT**

**31<sup>ST</sup> DECEMBER, 2019**

4

**DANKO/WASAGU LOCAL GOVERNMENT COUNCIL**

**CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2019**

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR 2019		PREVIOUS YEAR 2018	
		N	K	N	K
<b>RECEIPT:</b>					
Internally Generated revenue	-	-			
Grant Subvention	3		14,173,000.00		8,524,670.00
VAT	4				
Statutory Allocation	5				
Miscellaneous	6		1,977,398,296.08		1,331,196,813.75
<b>Total Receipts</b>	7		<b>1,991,571,296.08</b>		<b>1,339,721,482.25</b>
<b>PAYMENT:</b>					
Personal Enrolment	8		438,795,792.33		320,044,346.98
Education Services			730,304,805.82		209,233,249.13
Transport Service			79,010,221.92		75,331,603.36
Health Services			256,100,247.77		288,087,479.79
Mining & Petrol Chemical Service					77,085,581.20
Other General Nature	9		118,018,970.16		369,949,222.07
<b>Total Payment</b>			<b>1,977,398,296.08</b>		<b>1,339,721,482.75</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>					
<b>Cash Flow from Investing Activities</b>					
Purchase/Construction Assets	10				
Purchase of Financial Market Instrument					
Proceeds from sale of Assets					
<b>Net Cash Flow from Investing Activity</b>					
Proceeds from Loan & Other Borrowing	11				
Dividend Received	12				
Repayment of Loans	13				
<b>Net Cash Flow from Investing Activity</b>					
<b>Net Increase/Decrease in Cash &amp; its equivalent</b>					
Cash & its equivalent at 1/1/2018					
Cash its equivalent at 31/1/2018					

**DANKO/WASAGU LOCAL GOVERNMENT COUNCIL**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER,**  
**2019**

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR 2019</b>	<b>PREVIOUS YEAR 2018</b>
Cash and Bank Balances	14	542,769.56	902,424.92
Investment	15	8,818,500.00	8,818,500.00
Advances	16		
Others	17		
<b>Total</b>		<b>9,361,269.46</b>	<b>9,720,924.92</b>
<b>LIABILITIES</b>			
Deposits	18		-
Loans	19		
General Revenue	20		
<b>Total</b>			

**DANKO/WASAGU LOCAL GOVERNMENT COUNCIL**

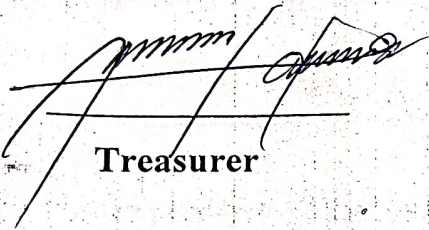
**STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2019**

ACTUAL PREVIOUS YEAR 2018		NOTE	BUDGET CURRENT YEAR 2019	ACTUAL CURRENT YEAR 2019	VARIANCE
N K			N K	N K	
	Opening Balance				
975,150.00	<b>ADD: REVENUE</b>				
	Rates	21	92,500,000.00	1,783,000.00	
347,650.00	Fines, fees and licenses	22	48,000,000.00	60,500.00	
1,382,870.00	Earnings & sales	23	20,000,000.00	2,405,000.00	
-	Rent on government properties	24	20,000,000.00		
-	Interest and dividend	25	-		
5,219,000.00	Taxes	26	100,000,000.00	9,380,000.00	
1,331,196,813.75	Statutory allocation	27	3,149,157,398.00	1,977,398,296.00	
600,000.00	Miscellaneous	28			
<b>1,339,721,483.75</b>	<b>TOTAL REVENUE (a)</b>		<b>3,330,075,898.00</b>	<b>1,991,571,266.08</b>	
	<b>LESS: EXPENDITURE</b>				
320,044,346.98	General administration	29	506,850,797.00	438,795,792.23	
288,087,470.99	Health and environment	30	230,700,000.00	256,100,247.77	
75,321,603.36	Works and Housing	31	85,000,000.00	79,010,221.92	
209,233,249.13	Education	32	478,357,932.00	730,304,805.82	
77,085,581.20	Agriculture and social development	33	78,500,000.00	77,434,022.82	
-	Grant and subsidies	34	-		
369,949,222.09	Capital project	35	3,330,075,898.00	369,341,258.80	
-	Miscellaneous expenses	36	11,875,326.00	40,584,947.34	
<b>1,339,721,482.75</b>	<b>TOTAL EXPENDITURE (b)</b>		<b>4,694,359,948.00</b>	<b>1,991,571,296.08</b>	
<b>396,246,427.00</b>	<b>OPERATING BALANCE (a - b)</b>		<b>1,364,284,070.00</b>		

**DANKO/WASAGU LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF FINANCIAL RESPONSIBILITY**

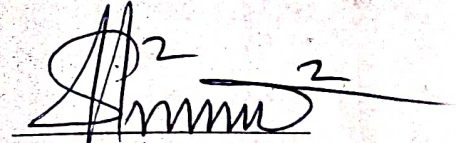
We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (control and management) Act. 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Danko/Wasagu Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on that Date.



Treasurer

22/02/2020  
Date



Chairman

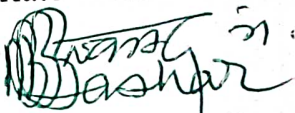
22/02/2020  
Date



**STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL GOVERNMENT**

the attached financial statement have been examined in a accordance with section 126 of Kebbi State Local government law No. 5 of 1999. I have obtained all the information and explanations required for the Audit and certify that the accounts subject to the observation made in part 11 of this report, as provided in section 150 (1) of Local Government law No. 20 of 1976, that in my opinion, the Surplus and Deficits of the Statement of Revenue/Expenditure Account represent a true and fair view of the financial transaction of Danko/Wasagu Local Government council for the year ended 31<sup>st</sup> December 2018 in accordance with the appropriate section of the Audit Act. 1956 as amended.

Birnin Kebbi,  
Kebbi State,  
Nigeria

  
**Basharu Bala Bashar**  
Ag. Auditor General  
For Local Government  
Kebbi State

**FEDERAL REPUBLIC OF NIGERIA**



**FAKAI LOCAL GOVERNMENT  
ANNUAL FINANCIAL STATEMENT  
FOR YEAR ENDED 2019**

**SUBMITTED TO THE AUDITOR  
GENERAL FOR LOCAL GOVERNMENT,  
BIRNIN KEBBI, KEBBI STATE.**

STATEMENT NO.1

RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been prepared by the Treasurer of Fakai Local Government Council in accordance with the provisions of the Finance (Council and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice.

The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all Public Financial resources by the Local Government Council. To the best of my knowledge, this statement of internal control has operated adequate throughout the reporting period.

  
\_\_\_\_\_

Treasurer

\_\_\_\_\_

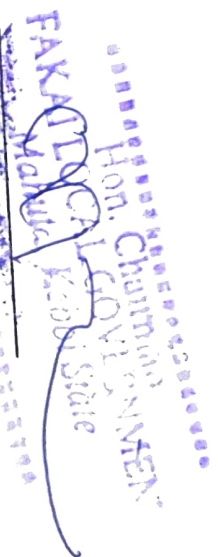
Date

We accept responsibility for the integrity of these financial statements, the information they contain and compliance with the finance (Control and Management) Act 1958 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Local Government as at 31<sup>st</sup> December, 2019 and its operation for the year ended on that date.

  
\_\_\_\_\_

Treasurer

  
Hon. Chairman  
FAKAI LOCAL GOVT COUNCIL  
Maitani, Fakai State  
\_\_\_\_\_

Chairman

20/02/20  
\_\_\_\_\_

Date

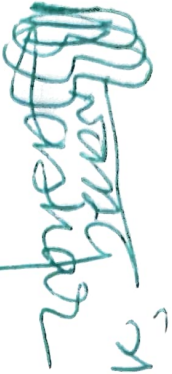
20/02/20  
\_\_\_\_\_

Date

STATEMENT NO. 2

OPINION OF AUDITOR GENERAL

The attached Financial Statements have been examined in accordance with the general accepted auditing standard. The approach and methodology adopted for the audits has certify that the financial statement present fairly the financial position of Fakai Local Government Council as at 31<sup>st</sup> December, 2019 in accordance with the appropriate section of the Audit Act 1956 as amended.



Basharu Bala Bashar  
Ag. Auditor General for Local Government  
Birnin Kebbi, Kebbi State.

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

## STATEMENT NO. 3

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31st  
DECEMBER, 2019**

S/N	PARTICULARS	2019	2018
1.	Cash flow operating expenses		
a.	<b>Receipts</b>		
	Internally generated revenue	8,720,171.00	12,121,216.00
	Statutory allocation	1,649,974,371.29	873,802,196.68
	VATS	Nil	Nil
	Grants	Nil	Nil
	<b>Total</b>	<b>1,658,694,542.29</b>	<b>885,923,632.68</b>
b.	<b>Payments</b>		
	Personnel Emoluments	1,200,718,972.76	738,314,090.17
	Education Service	16,055,000.00	14,198,700.00
	Transport Services	323,269,600.00	43,361,300.00
	Health Services	11,900,000.00	Nil
	Mining & Petrol, Chemical Services	18,857,500.00	66,940,000.00
	Other general nature	37,120,000.00	3,800,000.00
	<b>Total</b>	<b>1,607,921,072.76</b>	<b>866,614,090.17</b>
	Net Cash Flow from operating activities	50,773,469.53	19,309,542.51
2.	Cash flow from investing activities		
	purchase/construction of assets	Nil	Nil
	Rent on government property	1,627,717.00	3,725,000.00
	Purchase of Market Instrument	7,000,000.00	7,000,000.00
	Net cash flow from investment activities	45,401,186.53	16,034,542.57
3.	Cash flow financing activities		
	Proceed from loan and borrowers	Nil	Nil
	Dividend received	Nil	Nil
	Net cash flow from financing activities	45,401,186.53	16,034,542.37
	Net increase or decrease in cash or cash equipment	47,284,678.41	15,009,542.57
	Cash and its equivalent as at 31 December, 2019	92,685,864.94	31,044,085.08

**STATEMENT NO. 4**

**STATEMENT OF ASSETS AND LIABILITIES AT 31ST  
DECEMBER, 2019**

<b>Assets</b>	<b>Note</b>	<b>Current Year</b>	<b>Previous Year</b>
Cash on Hand and Bank	1	47,284,678.47	
Investment Account	3	7,000,000.00	
Advances	4	Nil	
<b>TOTAL</b>		<b>54,284,678.41</b>	
<b>Liabilities</b>			
Bank Overdraft	5	Nil	
Deposits	6	3,511,208.88	
Surplus (Deficit) Account (G.R.B)	7	50,773,469.53	
<b>Total</b>		<b>54,285,678.41</b>	



**FEDERAL REPUBLIC OF NIGERIA**

**GWANDU LOCAL GOVERNMENT**

**ANNUAL FINANCIAL STATEMENT  
FOR THE YEAR  
ENDED 31ST DECEMBER, 2019**

**SUBMITTED TO THE AUDITOR GENERAL  
FOR LOCAL GOVERNMENTS**

**BIRNIN KEBBI – KEBBI STATE**

# GWANDU LOCAL GOVERNMENT COUNCIL

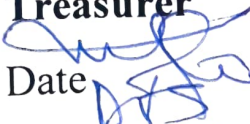
## FINANCIAL RESPONSIBILITY

We accept responsibility for the monthly of these Financial Statement, the information contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these Financial Statement fairly reflect the financial position of Gwandu Local Government as at 31st December 2019 and its operation for the year ended on that date.

**Treasurer**

Date

  
16/02/2020

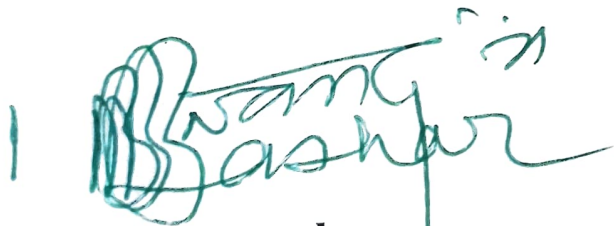
  
**Chairman**

Date 16/02/2020



## OPINION OF AUDITOR GENERAL

The attached financial statement have been examined in accordance with section 126 of Kebbi State Local Law N0.5 of 1991. I have obtained all the information and explanation required for the audit and certify the account subected to the observations made in part II of this as provided in section 150(1) of Local Government Law N0. 20 of 1976, that in my opinion, the surplus and deficit statements represent a true and fair view of the financial transactions of Gwandu Local Government for the year ended 31st December 2019 and the statement of assets and liabilities show a true and fair view of the state affairs of the local government as at date.



**Bashar Bala Bashar**  
Ag. Auditor General for Local Government  
Kebbi State

**GWANDU LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019**

	NOTE	CURRENT YEAR Nm	PREVIOUS YEAR Nm
<b><u>Cash Flows from Operating Activities</u></b>			
<b><u>Receipts</u></b>			
* Internally Generated Revenue	3	15,097,469	13,970,220
* Grants/Subventions	4		
* VAT	5		
* Statutory Allocations	6	1,484,878,973.99	940,985,525.72
* Miscellaneous	7		
<b>Total Receipts</b>		<b>1,499,976,442.99</b>	<b>954,955,745.72</b>
<b><u>Payments</u></b>			
* Personal Emoluments	8	517,279,842.75	526,126,398.47
* Education Services		152,000,000	76,050,000
* Transport Services		50,000,000	113,308,714
* Health Services		85,500,000	105,000,000
* Mining & Petro-Chemical Services			
* Agricultural Services		163,000,000	57,500,000
Other of General Nature	9	467,206,577.76	61,942,710
<b>Total Payments</b>		<b>1,467,431,931.75</b>	<b>939,927,822.47</b>
<i>Net Cash Flow from Operation Activities</i>		32,445,511.24	15,027,923.25
<b><u>Cash Flow from Investing Activities</u></b>			
Purchase/Construction of Assets	10		
Purchase of Financial Market Instruments			
Proceeds from Sales of Assets			
<i>Net Cash Flow from Investing Activities</i>			
<b><u>Cash Flow from Financing Activities</u></b>			
Proceeds from Loan & Other Borrowing	11		
Dividends Received	12	99,000	1,064,475
Repayment of Loans	13		
<i>Net Cash Flow from Investing Activities</i>			
Net Increase/Decrease in Cash & Its Equivalent			
Cash & Its equivalent 1/1/2019			
Cash & Its equivalent 31/12/2019		32,544,511.24	16,092,398.2

**GWANDU LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF ASSET AND LIABILITIES FOR THE YEAR**  
**ENDED 31ST DECEMBER 2019**

**ACTUAL**

	<b>NOTE</b>	<b>CURRENT YEAR Nm</b>	<b>PREVIOUS YEAR Nm</b>
<b>ASSETS</b>			
Cash and Bank Balances	14	397,876.72	7,504,373.97
Investments	15	1,500,000	1,500,000
Advances	16		
Others	17		
<b>TOTAL</b>		<b>1,897,876.72</b>	<b>9,004,373.97</b>
<b><u>LIABILITIES</u></b>			
Deposits	18	103,600.00	103,600.00
Loans	19		
General Revenue	20	1,794,276.72	8,900,773.97
<b>TOTAL</b>		<b>1,897,876.72</b>	<b>9,004,373.97</b>

**TREASURER**

**CHAIRMAN**

**DATE:**

**DATE:**



**JEGA LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

**SUBMITTED TO**

**AUDITOR GENERAL**

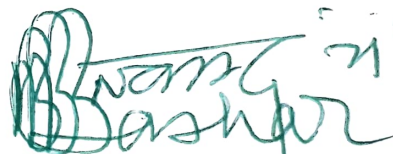
**LOCAL GOVERNMENT AUDIT**

**BIRNIN KEBBI**

**STATEMENT OF OPINION OF AUDITOR GENERAL FOR**  
**LOCAL GOVERNMENTS**

The attached Financial Statement has been examined and audited in accordance with the generally accepted auditing standards. The Local Government Treasurer is responsible for the compilation and supervision of the accounts of the Local Government in accordance with the appropriate sections of the Finance (Control and Management) Act 1958 as amended.

The approach and methodology adopted for the audit has certify that the Financial Statement presents the Financial position of **Jega Local Government Council** as at **31<sup>st</sup> December, 2019** in accordance with the appropriate sections of the Audit Act. 1956 as amended.



**Bashar Bala Bashar**  
**Ag: Auditor- General for Local Governmen**  
**Kebbi State**

# JEGA LOCAL GOVERNMENT

## STATEMENTS OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2019

ASSETS	NOTE	YEAR 2019	YEAR 2018
CASH AT HAND	1	9,350.00	35,600.00
CASH AT BANK	2	105,502.69	65,181,224.00
INVESTMENT ACCOUNT	3	2,560,800.00	2,560,800.00
ADVANCE	4	-	-
<b>TOTAL</b>		<b>2,675,652.69</b>	<b>67,777,624.00</b>
LIABILITIES		-	-
BANK OVERDRAFT	5	-	-
DEPOSITS	6	-	-
SURPLUS(DIFFICIT) ACCOUNT	7	-	-
<b>TOTAL</b>		<b>2,675,652.69</b>	<b>67,777,624.00</b>

Chairman: \_\_\_\_\_

Treasurer: \_\_\_\_\_

Date: 30th Dec 2019 this day of Tuesday

Sheikh Sabir Kerbi JEGA

Ali Akbar Motta S/Chairman (CWA)

# JEGA LOCAL GOVERNMENT

## STATEMENTS OF CONSOLIDATED REVENUE FUNDS AS AT 31<sup>ST</sup> DECEMBER, 2019

REVENUE	NOTE	YEAR 2019	YEAR 2018
INTERNALLY GENERATED REVENUE	21	503,730.00	1,950,111.00
STATUTORY ALLOCATION	22	3,025,021.05	1,048,692,469.46
CAPITAL RECEIPTS	23	-	-
<b>TOTAL</b>	-	<b>3,025,524,924.05</b>	<b>1,050,650,580.46</b>
<b>EXPENDITURE</b>	-	-	-
RECURRENT EXPENDITURE	24	1,432,942,985.92	835,632,118.57
CAPITAL EXPENDITURE	25	1,592,476.50	170,003,000.00
<b>TOTAL</b>		<b>3,025,419,421.47</b>	<b>1,005,635,118.57</b>
<b>SURPLUS</b>		<b>105,502.58</b>	<b>45,015,461.89</b>

# JEGA LOCAL GOVERNMENT

## STATEMENTS OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

CASHFLOW FROM OPERATION ACTIVITIES	NOTE	YEAR 2019	YEAR 2018
<b>RECEIPT</b>			
Internally generated revenue		502,730.00	1,958,111.00
Grant Subjection			-
Value added tax (VAT)			-
Statutory Allocation		3,025,021,195.05	1,048,692,469.46
Miscellaneous			-
<b>Total Receipts</b>		<b>3,025,524,924.05</b>	<b>1,050,650,580.46</b>
<b>PAYMENT</b>			-
Council		92,480,540.53	127,534,359.40
Education & social services		128,837,349.25	128,306,073.91
Medical & health services		286,616,900.67	282,150,300.69
Agriculture & natural services		34,636,843.95	35,289,968.48
Works & housing		61,183,711.43	50,016,301.50
Traditional rulers		31,507,932.50	31,507,932.50
General & administration services		90,891,844.35	79,288,085.06
Budget & planning		19,278,835.54	18,697,773.83
Treasury finance & supply		687,509,027.73	78,841,322.00
Miscellaneous			-
<b>TOTAL OUTFLOWS</b>		<b>1,432,942,985.97</b>	<b>835,632,118.74</b>
Net cashflow from operating activities		-	-
Cash flow from investment activities		-	-
Purchase/construction of asset		1,592,476,435.50	170,003,000.00
Net cashflow from investment activities		105,502.58	45,015,461.72
<b>CASH/BANK EQUIVALENT</b>			
Opening bank balance		65,181,224.00	15,781,283.74
Closing bank balance		105,502.58	65,181,224.00





**KALGO LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR 2019**

**SUBMITTED TO**

**AUDITOR GENERAL  
LOCAL GOVERNMENT AUDIT  
KEBBI STATE**

**KALGO LOCAL GOVERNMENT**  
**STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

<b>CASHFLOW FROM OPERATION ACTIVITIES</b>	<b>NOTE</b>	<b>YEAR 2019</b>	<b>YEAR 2018</b>
Internally generated revenue	3	15,768,130.00	10,566,000.00
Grant subvention	4	50,000,000.00	50,000,000.00
Value added tax (VAT)	5	Nil	Nil
Statutory Allocation	6	1,034,846,888.33	763,311,288.05
Miscellaneous	7	Nil	Nil
<b>Total Receipts</b>		<b>1,200,615,018.33</b>	<b>923,479,418.05</b>
<b>PAYMENT</b>			
Personal Emolument	8	434,033,010.16	414,853,423.22
Education & Social Services		215,621,462.02	99,648,414.36
Transport Services		8,911,000.00	6,185,000.00
Health Services		118,284,261.40	70,962,841.20
Mining & Petro-Chemical Services		Nil	Nil
Agricultural Service		22,912,340.16	24,896,172.81
Other General Nature	9	582,225,577.84	201,692,434.35
<b>TOTAL PAYMENT</b>			
Net cash flow from operating activities		1,016,258,588.00	616,545,857.57
<b>Cash Flow From Investing Activities</b>			
Purchase/construction of asset	10	253,426,793.87	159,631,140.00
Purchase of financial market instrument			
Proceeds from sales of assets			
Net cash flow from investing activities		30,929,636.46	147,302,420.48
<b>Cash Flow From Finance Activities</b>			
Proceeds from loan & other borrowing	11		
Dividend Received	12		
Payment of Loan	13		
Net Cash Flow From Investing Activities			
Net Increase/Decrease in Cash & its Equivalent			
Cash & its Equivalent at 1/1/2018			
Cash & its Equivalent at 31/12/2018		586,295.07	15,811,636.77

**KALGO LOCAL GOVERNMENT  
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2019**

	NOTE	CURRENT YEAR	PREVIOUS YEAR
<b>ASSETS</b>			
Cash and bank balances	14	586,295.00	13,184,794.37
Investments	15	15,000,000.00	2,401,500.63
Advances	16		
Other G.	17		
<b>TOTAL</b>		<b>15,826,295.07</b>	<b>15,826,295.07</b>
<b>LIABILITIES</b>			
Deposit	18	186,500.00	120,000.00
Loans	19		
General Revenue	20	15,417,795.00	15,466,295.00
<b>TOTAL</b>		<b>15,826,295.07</b>	<b>15,826,295.07</b>

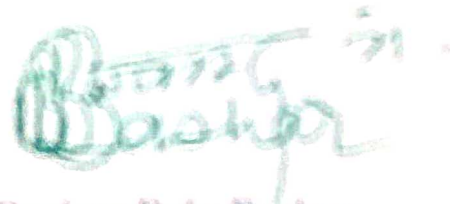
**FEDERAL REPUBLIC OF NIGERIA**



**STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL GOVERNMENT**

The attached financial statement has been examined in accordance with generally accepted auditing standards. The local Government Treasurer is responsible for the compilation and supervision of the accounts of the Local Government in accordance with the appropriate section of the Financial (Control and Management) Act 1958 as amended.

The approach and methodology adopted for the audit has verified that the financial statement present the financial position of Kalgos Local Government Council as at 31<sup>st</sup> December, 2018 in accordance with the appropriate section of the Audit Act, 1958 as amended.

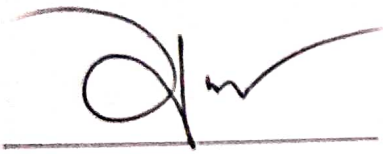


**Basher Bala Basher**  
Ag. Auditor General for Local Government  
Kebbi State.

# STATEMENT OF FINANCIAL RESPONSIBILITY

We accept the responsibility for the integrity of these Financial statement the information they contain and their compliance with the financial (control and Management) Act 1958 as amended.

In our opinion these financial statement fairly reflects the financial position of Local Government as 31<sup>st</sup> December, 2018 and its operations for the year ended on the date.



Treasurer

10 - FEB - 2020

Date



Chairman

16 / 02 / 2020

Date



**FEDERAL REPUBLIC OF NIGERIA**

**KOKO/BESSE LOCAL GOVERNMENT**  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2019**

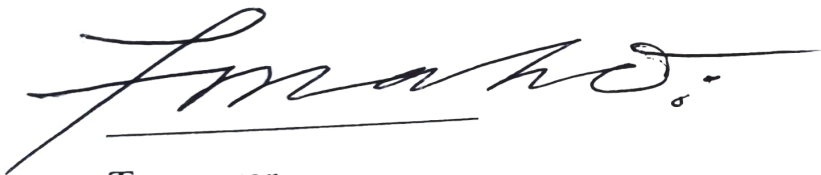
**SUBMITTED TO THE**  
**AUDITOR GENERAL FOR LOCAL GOVERNMENT**  
**BIRNIN KEBBI, KEBBI STATE**

# RESPONSIBILITY FOR FINANCIAL STATEMENT

## STATEMENT NO. 1

We accept responsibility for the integrity of these financial statements, the information they contain and compliance with the finance (control and management) act 1958 as amended.

In our opinion the these financial statement, fairy reflect the financial position of Local Government as at 31<sup>st</sup> December 2019 and its operation for the year ended on the date.



Treasurer

22-02-2020

Date



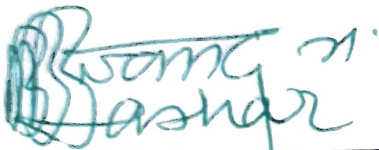
Chairman

22/02/2020

Date

**OPINION OF AUDITOR GENERAL  
STATEMENT NO. 2**

The attached financial statements have been examined in accordance with the general accepted for the audit standard. The approach and methodology adopted for the audit has certify that the financial statement present fairly the financial position of Koko/Besse Local Government Council as at 31<sup>st</sup> December 2019 in accordance with the appropriate section of the Audit act 1956 as amended.



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**BASHARU BALA BASHAR**  
Ag. Auditor General for Local Govt.  
Birnin Kebbi, Kebbi State.

Date:.....



**KOKO BESSE LOCAL GOVERNMENT**  
**STATEMENT NO.3**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2019**

S/N	PARTICULARS	NOTE	CURRENT YEAR 2019	PREVIOUS YEAR 2018
	<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
	<b>RECEIPTS</b>			
	Internally Generated Revenue	3	36,100,200.00	30,872,000.00
	Grant/Subvention	4	1,365,352,883.15	666,091,060.54
	VAT	5	-	-
	Statutory Allocations	6	-	-
	Miscellaneous	7	-	-
	<b>TOTAL RECEIPTS</b>		<b>1,401,453,083.15</b>	<b>730,472,409.11</b>
	<b>PAYMENTS</b>			
	Personal Elloments	8	602,319,202.58	468,062,138.35
	Education Services		267,948,825.60	203,914,143.67
	Transport Services		36,000,000.00	27,000,000.00
	Health Services		321,945,751.74	100,000,000.00
	Agriculture and Petro-Chemical Services		-	-
	Agriculture	9	23,677,999.62	36 647,307.00
	<b>TOTAL PAYMENTS</b>		<b>1,395,260,531.36</b>	<b>735,647,307.02</b>
	Net Cash Flow from Operating activities		6,192,551.71	5,174,897.91

<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Purchase/Construction of Assets	10	8,525,000.00	8,825,000.00
Purchase of Finance Market Instrument		-	-
Process from Sales of Assets		-	-
		<b>8,525,000.00</b>	<b>8,825,000.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>			
Proceeds From Loan and Borrowing	11	-	-
Divided Received	12	-	-
Repayment of Loan	13	-	-
		-	-
<b><u>NET CASH FLOW INVESTING ACTIVITIES</u></b>			
Net Increase/Decrease in Cash & Its Equivalent		2,173,002.60	-
Cash & Its Equivalent (1/1/2018)		223,697.35	41,514,27
Cash & Its Equivalent 31/12/2019		797,242.55	261,373.34
		<b><u>3,193,942.50</u></b>	<b><u>302,887.62</u></b>

**KOKO BESSE LOCAL GOVERNMENT**  
**STATEMENT NO.4**

**STATEMENT OF ASSET AND LIABILITIES FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2019**

/N	PARTICULARS	NOTE	CURRENT YEAR 2019	PREVIOUS YEAR 2018
	<b>ASSETS</b>			
	Cash and Bank Balance	14	1,020,939.90	302,887.62
	Investment	15	8,525,000.00	8,825,000.00
	Advances	16	-	-
	Others	17	-	-
			<b>9,845,939.90</b>	<b>8,827,887.62</b>
	<b>LIABILITIES</b>			
	Deposits	18	3,652,989.71	3,652,989.71
	Loan	19	-	-
	General Revenue	20	6,192,950.19	5,174,897.91
			<b>9,845,939.90</b>	<b>8,822,887.62</b>



# **MAIYAMA LOCAL GOVERNMENT**

**STATEMENT OF ESSETS AND LIABILITIES**

**FOR YEAR 2019**

**SUBMITTED TO**

**AUDITOR GENERAL**


**LOCAL GOVERNMENT AUDIT**

**BIRNIN KEBBI**

## STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31 December, 2019 and its operations for the year ended on that date.

Treasurer   
Date 15/02/20

  
Chairman  
Date

.....MAIYAMA.....LOCAL GOVERNMENT

STATEMENT OF ASSET AND LIABILITIES AS AT .....31/12/2019

ASSTES	NOTE	CURRENT YEAR	PREVIOUS YEAR
CASH AT HAND		NIL	
CASH AT BANK		193,830,885.67	119,908,583.66
INVESTMENT ACCOUNT		8,818,890.00	8,818,890.00
ADVANCES		-	-
TOTAL		202,649,775.67	128,727,473.66
LIABILITIES		NIL	-
BANK OVERDRAFT		-	-
DEPOSITS		2,767,626.51	2,767,626.51
SURPLUS (DEFICIT) ACCOUNT		199,882,149.11	125,959,847.15
TOTAL		202,649,775.67	128,727,473.66

Chairman:.....*[Signature]*.....

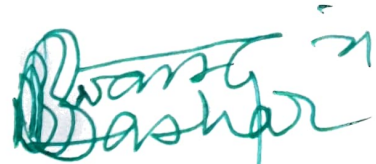
Treasurer:.....*[Signature]*.....

Date.....15/02.....this day of..2020.....

**STATEMENT OF OPINION OF AUDITOR GENERAL FOR  
LOCAL GOVERNMENTS**

The attached Financial Statement has been examined and audited in accordance with the generally accepted auditing standards. The Local Government Treasurer is responsible for the compilation and supervision of the accounts of the Local Government in accordance with the appropriate sections of the Finance (Control and Management) Act 1958 as amended.

The approach and methodology adopted for the audit has certify that the Financial Statement presents the Financial position of **Maiyama Local Government Council as at 31<sup>st</sup> December, 2019** in accordance with appropriate sections of the Audit Act. 1956 as amended.



**Basharu Bala Bashar**

Ag. Auditor General for Local Governments  
Kebbi State.

# MAIYAMA LOCAL GOVERNMENT COUNCIL

CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019

	NOTES	CURRENT 2019	PREVIOUS 2018
<b>Cash Flows from Operating Activities</b>			
<b>RECEIPTS</b>			
• Internal General Revenue	3	540,000.00	298,945.00
• Grants/Subventions	4	-	-
• Vat	5	-	-
• Statutory/Allocation	6	1,430,903,600.00	1,125,883,820.81
• Miscellaneous	7	-	-
<b>Total Receipts</b>		<b>1,431,443,600.00</b>	<b>1,126,182,765.81</b>
<b>PAYMENTS</b>			
• Personal Emoluments	8	426,391,044.87	441,090,657.28
• Education Services		361,636,849.71	152,789,123.56
• Transport Services		64,918,240.00	42,975,000.00
• Health Services		201,718,511.16	173,416,255.00
• Mining & Petro-Chemical Services		-	-
• Agricultural Services Other of	9	170,211,462.11	130,654,322.12
• General Nature		70,105,233.14	65,348,824.19
<b>Total Payments</b>		<b>1,294,981,340.99</b>	<b>1,006,274,182.15</b>
<i>Net Cash Flow from Operation Activities</i>		136,462,259.01	119,908,583.66
<b>Cash Flow from Investing Activities</b>			
Purchase/Construction of Assets	10		
Purchase of Financial Market Instruments			
Proceeds from Sales of Assets			
<i>Net Cash Flow from Investing Activities</i>			
<b>Cash Flow from Financing Activities</b>			
Proceeds from Loans & Other Borrowing	11		
Dividends Received	12		
Repayments of Loans	13		
<i>Net Increase/Decrease in Cash &amp; Its Equivalent</i>			
Cash & Its equivalent at 1/1/2xxx			
Cash & Its equivalent at 31/12/2xxx			



.....MAIYAMA.....LOCAL GOVERNMENT

**STATEMENT OF ASSET AND LIABILITIES AS AT .....31/12/2019**

ASSTES	NOTE	CURRENT YEAR	PREVIOUS YEAR
CASH AT HAND		NIL	
CASH AT BANK		193,830,885.67	119,908,583.66
INVESTMENT ACCOUNT		8,818,890.00	8,818,890.00
ADVANCES		-	-
<b>TOTAL</b>		<b>202,649,775.67</b>	<b>128,727,473.66</b>
LIABILITIES		NIL	-
BANK OVERDRAFT		-	-
DEPOSITS		2,767,626.51	2,767,626.51
SURPLUS (DEFICIT) ACCOUNT		199,882,149.11	125,959,847.15
<b>TOTAL</b>		<b>202,649,775.67</b>	<b>128,727,473.66</b>

Chairman:.....

Treasurer:.....

Date.....this day of.....



.....NGASKI.....LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES FOR

THE YEAR.....2019.....

SUBMITTED TO

AUDITOR GENERAL

LOCAL GOVERNMENT AUDIT

BIRNIN KEBBI.

**STATEMENT OF OPINION OF AUDITOR GENERAL FOR  
LOCAL GOVERNMENTS**

The attached Financial Statement has been examined and audited in accordance with the generally accepted auditing standards. The Local Government Treasurer is responsible for the compilation and supervision of the accounts of the Local Government in accordance with the appropriate sections of the Finance (Control and Management) Act 1958 as amended.

The approach and methodology adopted for the audit has certify that the Financial Statement presents the Financial Position of **Ngaski Local Government Council** as at **31<sup>st</sup> December, 2019** in accordance with the appropriate sections of the Audit Act. 1956 as amended.



**BASHARU BALA BASHAR**  
Ag. Auditor General for Local Governments  
Kebbi State

## RESPONSIBILITY FOR FINANCIAL STATEMENT

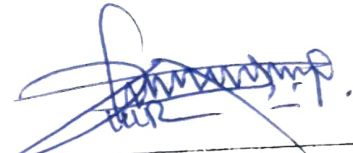
We accept responsibility for the integrity of those financial statement, the information they contain and their compliance with the Finance (control and management) Act 1958 as amended.

In our opinion, these financial statement fairly reflect the financial position of Local Government as at 31<sup>st</sup> December 2019 and its operations for the ended on that date.

Treasurer



Chairman:



Date:

23-2-2020

Date:

23/2/2020

.....NGASKI.....LOCAL GOVERNMENT


**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019**

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>CURRENT YEAR 2019</b>	<b>PREVIOUS YEAR 2018</b>
<b>RECEIPTS</b>			
Internally Generated Revenue	3	4,360,000.00	3,178,000.00
Grant Subvention	4	-	1,041,985.00
<b>VAT</b>			
Statutory Allocation	5	-	-
Miscellaneous	6	1,445,444,257.84	970,793,742.86
	7	-	-
<b>TOTAL RECEIPTS</b>		<b>1,449,804,257.84</b>	<b>975,013,727.86</b>
<b>PAYMENTS</b>			
Personnel Enrolment	8	492,909,731.71	412,909,731.71
Education Services	9	-	-
Transport Services	10	-	-
Health Services		324,195,785.96	290,195,785.96
Mining and Petro-Chemical Service		-	-
Other General Nature		336,457,347.75	149,423,965.14
<b>TOTAL PAYMENTS</b>		<b>1,153,562,865.42</b>	<b>852,529,482.81</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>296,241,392.42</b>	<b>122,484,245.05</b>
Purchase of construction assets/Capital			-
Proceeds from sales of assets			-
Net cash flow from investing activities			-
Purchase from loans and other borrowings			-
Dividend drive			-
Payment of loan/Deposits			-
Net cash flow from investing activities			-
Net increase/decrease in cash			-
Net and equivalent as at.....		24,267,771.35	4,245.05

.....NGASKI.....LOCAL GOVERNMENT

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019**

ASSETS	NOTE	CURRENT YEAR 2019	PREVIOUS YEAR 2018
CASH AT HAND	14	980.00	3,560.15
CASH AT BANK	15	24,266,791.35	684.90
INVESTMENTS	16	15,000,000.00	15,000,000.00
ADVANCES	17	-	-
<b>TOTAL</b>		<b>39,267,771.35</b>	<b>15,004,245.05</b>
<b>LIABILITIES</b>			
BANK OVERDRAFT	18	-	-
DEPOSITS	19		
DEFICIT/SURPLUS	29	39,267,771.35	15,004,245.00
<b>TOTAL</b>		<b>39,267,771.35</b>	<b>15,004,245.00</b>

CHAIRMAN:  .....

TREASURER:  .....

DATE: 23.....This day of 2-2020.....



.....SAKABA..... LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR...2019.....

SUBMITTED TO

AUDITOR GENERAL  
LOCAL GOVERNMENT AUDIT  
BIRNIN KEBBI

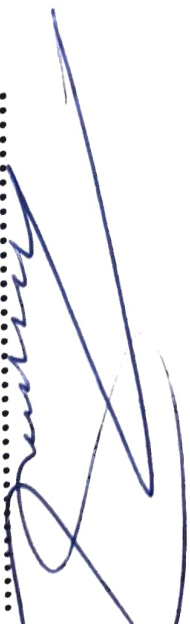
**STATEMENT OF FINANCIAL RESPONSIBILITY**

We accept responsibility for the integrity of these financial statements, the information they contained and their compliance with finance act 1958 as amended.

In our opinion these financial statement fairly reflect the financial position of Sakaba Local Government as at 31<sup>st</sup> December, 2019 and its operations for the year ended on that date.



.....  
Director Finance



.....  
Chairman

.....  
19/07/2020  
.....

Date


.....

Date



## AUDIT CERTIFICATE

The attached Financial Statement have been examined in accordance with section 126 of Kebbi State Local Government Law No.5 of 1991. I have obtained all the information and explanations required for the audit and certify the accounts subjects to the observation made in part 11 of this, as provided in section 150 (1) of Local Government Low No. 20 of 1976, that is my opinion, the surplus and deficit statement represent a true and fair view of the financial transaction of ~~SAKARA~~ Local Government for the year ended 31<sup>st</sup> December, ~~2019~~ and the statement of Assets and Liabilities show a true fair view of the State of Affairs of the Local Government at date.



Bashar Bala Bashar  
Ag: Auditor- General for Local Governm  
Kebbi State

..... SAKABA ..... LOCAL GOVERNMENT  
**CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER,**  
**2019**

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>CURRENT YEAR</b>	<b>PRVIOUS YEAR</b>
Receipt			
Internally Generated Revenue	3	3,500,000=	3,472,000=
Grant Subvention	4		-
VAT	5		-
Statuary Allocation	6	505,160,730.11	488,485,351.90
Miscellaneous	7	808,681,964.95	325,240,306.46
Total Receipts		1,317,342,695.06	817,197,658.38
<b>PAYMENT</b>			-
Personal Enrolment	8	505,160,730.11	488,438,791.90
Education Services		98,880,000.00	96,200,000=
Transport Services		27,619,444.08	29,916,464.48
Health Services		87,560,000.00	32,411,000.00
Mining & Petrol Chemical Services		-	-
Other General Nature	9	598,122,520.87	170,231,402.00
TOTAL Payment		1,317,342,695.06	817,197,658.38
<b>CASH FLOW FROM OPERATING ACTIVITY</b>	10		
Cash Flow from investing Activity		3,560,000=	3,560,000.00
Purchase Construction Assets		2,000,000=	2,000,000=
Purchase from sale of asset			-
Net cash Flow From investing Activity			
Purchase From Loan & Other Borrowing		-	
Dividend Drivers		280,000.00	280,000.00
Payment of Loan			
Cash flow from investing Activity			
Net increase/Decrease in Cash			
Net & Equivalent as at			

.....SAKABA.....LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER 2019

ASSETS	NOTE	CURRENT YEAR	PRIVIOUS YEAR
CASH AND CASH AT BANK	14		
BALANCES			
CASH AT HAND		22,500.00	40,050.00
CASH AT BANK		44,002,184.47	21,512,042.75
TOTAL		44,024,684.47	21,552,209.75
INVESTMENT	15	6,500,000=	6,500,000=
ADVANCES	16	-	-
OTHERS	17	-	-
RECURRENT EXPENDITURE		1,205,270,248.53	716,900,725.33
CAPITAL EXPENDITURE		111,135,238.09	103,919,470.44
TOTAL		1,316,405,486.62	820,820,195.77
DEPOSIT	18	7,364,239.77	2,364,239.77
LOANS	19	-	-
REVENUE	20	3,500,000.00	3,472,000.00

# **FEDERAL REPUBLIC OF NIGERIA**



## **SHANGA LOCAL GOVERNMENT**

**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31<sup>st</sup> DECEMBER, 2019**

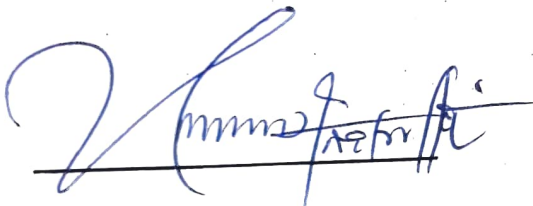
**SUBMITTED TO THE AUDITOR GENERAL FOR LOCAL  
GOVERNMENT**

**BIRNIN KEBBI – KEBBI STATE**

## STATEMENT OF RESPONSIBILITY

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (control and management act 1958 as amended).

In our opinion, these financial statement fairly reflect the financial position of Local Government as at 31<sup>st</sup> December 2019 and its operations for the year ended on that date.

  
TREASURER

  
CHAIRMAN

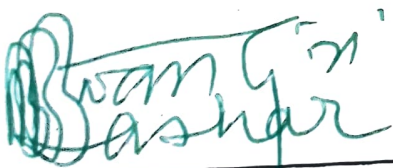
DATE 15/2/2020

DATE 15-2-2020

**STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL  
GOVERNMENT**

The attached Financial Statement has been examine and audited in accordance with the generally accepted auditing standards. The Local Government Treasurer is responsible for the compilation and supervision of the accounts of the Local Government in accordance with the appropriate sections of the Finance (Control and Management) Act 1958 as amended.

The approach and methodology adopted for the audit has certify that the Financial Statement presents the Financial position of **Shanga Local Government Council** as at **31<sup>st</sup> December, 2019** in accordance with the appropriate sections of the Audit Act. 1956as amended



Auditor General for Local Gov't.  
Birnin Kebbi, Kebbi State.

Date:.....22<sup>nd</sup> Feb. 2020.....

# SHANGA LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER 2019

	NOTES	CURRENT YEAR 2018	PREVIOUS YEAR 2017
<b>ASSETS</b>			
<b>Receipt</b>			
Internally Generated Revenue		14,487,900.00	12,701,369.42
Grant subvention			
VAT			
Statutory Allocation		1,228,159,918.07	764,333,000.05
Miscellaneous			
<b>Total Receipts</b>		1,242,647,818.07	777,034,369.47
<b>PAYMENT</b>			
Personal Enrolment		840,400,632.65	651,163,686.47
Education Services		1,600,000.00	
Transport Service			
Health Service		13,400,000.00	15,098,990.20
Mining & Petrol Chemical Service			
Other General Nature		385,045,685.42	108,770,192.80
<b>Total Payment</b>		1,240,646,318.07	775,032,869.47
<b>CAHS FLOW FROM</b>			
<b>OPERATING ACTIVITY</b>			
Cash flow from investing activity			
Purchase Construction Assets			
Purchase from Sale of Assets			
Net Cash flow from investing activity			
Purchase from loan & other borrowing			
Devident Drivers			
Payment of Loan			
Cash flow from Investing activity			
Net increase/decrease in cash		2,001,500.00	2,001,500.00
Net & equivalent as at 31 <sup>st</sup> Dec. 2019			

# SHANGA LOCAL GOVERNMENT

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER 2019

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR 2019</b>	<b>PREVIOUS YEAR 2018</b>
CASH AND CASH AT BANK		22,502,366.06	4,362.16
BALANCES			
INVESTMENT		5,000,000.00	5,000,000.00
ADANCES			
OTHERS			
DEPOSITS		253,545,685.53	
LOANS			
<b>TOTAL</b>		<b>281,048,051.59</b>	<b>5,004,362.16</b>





**SURU LOCAL GOVERNMENT**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR**  
**THE YEAR 2019**  
  
**SUBMITTED TO**  
  
**AUDITOR GENERAL**  
**LOCAL GOVERNMENT AUDIT**  
**BIRNIN KEBBI**

**STATEMENT NO. 3**

SURU

LOCAL GOVERNMENT COUNCIL

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

S/N	Cash flow from operating Activities	Notes	Current Year (20019) NM	Previous Year(2018) NM
	<b>Receipts</b>			
1	Internal Generated Revenue	3	18,500,000.00	11,092,920
2	Grants/Subventions	4		
3	VAT	5		
4	Statutory Allocations	6	1,499,256,442.40	861,314,452.60
5	Miscellaneous	7		
	<b>Total Receipts</b>		<b>1,517,756,442.40</b>	<b>872,407,372.60</b>
	<b>Payments</b>			
	Personal Emoluments	8	838,361.168.92	680,848,908.40
	Education Services		274,926,211.00	24,100,200.00
	Transport Service		93230,849,50	18,500,00.00
	Health Service		176,912,973.87	67,580,413.00
	Mining and Petrol-Chemical Services			
	Agricultural Services		78,125,422.84	36,000,000.00
	Other of General Nature	9	55,199,825.27	43773851.20
	<b>Total Payments</b>		<b>1,516,756,442.40</b>	<b>870,803,372.20</b>
	Net Cash flow from Operation Activities		1,000,000	1,604,000
	<b>Cash Flow from Investing Activities</b>			
	Purchase/Construction of Assets	10	Nil	Nil
	Purchase of Finance market Instrument		Nil	Nil
	Proceeds from sales of Assets		Nil	Nil
	Net Cash Flow from Investing Activities		Nil	Nil
	<b>Cash Flow from Financing Activities</b>			
	Proceeds from Loan & Borrowing	11	Nil	Nil
	Dividends Received	12	Nil	Nil
	Repayment of Loan	13	Nil	Nil
	Net Cash Flow from Investment Activities			
	Net Increase/Decrease in Cash & its Equivalent			
	Cash & its equivalent at 1/1/2018			
	Cash & its equivalent 31/12/2018		<b>1,000,000.00</b>	<b>1,604,000.00</b>

## STATEMENT NO. 4

SURU

LOCAL GOVERNMENT COUNCIL

**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2019**

S/N	Cash flow from operating Activities	Notes	Current Year (20019) NM	Previous Year(2018) NM
	<b><u>ASSETS</u></b>			
1	Cash and Bank Balance	14	4,356,539.01	6,748,536.65
2	Investment	15	4,000,000.00	4,000,000.00
3	Advances	16		
4	Others	19		
	<b>Total Receipts</b>		<b>8,356,539.01</b>	<b>10,748,536.65</b>
	<b><u>LIABILITIES</u></b>			
	Deposit	18	3,656,650.00	3,656,650.00
	Loan	19		
	General Revenue	20	4,699,889.01	7,091886.65
	<b>TOTAL</b>		<b>8,356,538.01</b>	<b>10,748,536.65</b>

**SURU LOCAL GOVERNMENT**  
**STATEMENT OF ASSET AND LIABILITIES FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

<b>HEAD</b>	<b>PARTICULARS</b>	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
2001	Office of the chairman	1	48,330,120.80	40,224,167.80
2002	Office of the Secretary	2	56,990,310.10	25,901,270.13
2003	L/G Councilor office/ v/Chairman	3	37,450,220.22	30,931,114
2004	Central Administration	4	60,658,099.30	120,683,590.89
2005	Finance & Supply	5	86,825,041.61	75,777,819.20
2006	Social Department	6	274,926,211.00	173,486,475.14
2007	Primary Health Care	7	176,912,973.87	231,791,787.03
2008	Agric & Natural Resource	8	78,125,422.84	52,249,451.94
2009	Works & Service	9	93,230,480.50	61,740,982.69
2010	District Admin	10	138,893,753.26	45,145,483.13
2016	Budget & Planing	11	10,989,370.02	11,334,120.07
2012	25% JACK		267,694,317.38	8,334,120.07
	Total Recurrent Expenditure	12	1337,403,122.26	757,958,007.60
	Capital	13	105,618,000.00	111,241,365
<b>Total</b>			<b>1,516,756,442.40</b>	<b>869,199,372.60</b>

## STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL GOVERNMENT

The attached Financial statement has been examined and audited in accordance with the generally accepted auditing standards, The Local Government Treasurer is responsible for the compilation and supervision of the account of the Local Government in accordance with the appropriate sections of the finance (Control and Management) Act 1958 as amended.

The approach and methodology adopted for the audit has certify that the Financial Statement present the Financial position of Suru Local Government Council as at 31<sup>st</sup> December, 2019 in accordance with the appropriate sections of the Audit Act. 1956 as amended.



**Basharu Bala Bashar**

Ag. Auditor General for Local Governments  
Kebbi State

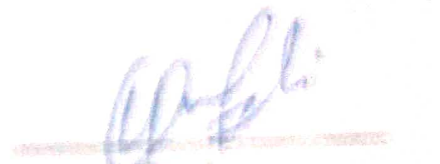
## STATEMENT OF FINANCIAL RESPONSIBILITY

We accept responsibility for the integrity of these financial statement, the information contained and their compliance with the financial (Control and management) act 1958 as amended.

In our opinion these financial statements truly reflect the financial position of the local government as at 31<sup>st</sup> December, 2020 and its operations for the year ended on that date.

  
Treasurer

Date: 3/2/2020

  
Chairman  
Date: 02/02/2020



**YAURI LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR 2019**

**SUBMITTED TO**

**AUDITOR GENERAL  
LOCAL GOVERNMENT AUDIT  
BIRNIN KEBBI**

**YAURI LOCAL GOVERNMENT  
CASH FLOWS STATEMENT FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2019**

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
RECIEPT	-	-	18,892,343.24
Internally Generated Revenue	3	21,460,000:00	774,003.860.68
Grant Subvention			
Vat			
Statutory Allocation	6	1,353,674,041.17	792,896,203.92
Miscellaneous			
<b>TOTAL RECIEPTS</b>			
<b>PAYMENT</b>			
Personal enrolment	8	587,608,999.12	584,663,233.48
Education services	9	13,200,000:00	3,700,401.12
Transport services	10	20,268,861.32	10,138,500:00
Health services	19	21,776,625.29	5,331,410.17
Mining & petrol chemical services	20	-	-
Other general nature		731,768,493.66	174,058,463.09
<b>TOTAL PAYMENT</b>		<b>1,374,571,917.61</b>	<b>777,892,007.86</b>
<b>CASHL FLOW FROM OPERATING ACTIVITY</b>		<b>51,061.78</b>	<b>15,004,196.06</b>
Cash flow from investing activity		-	-
Purchase construction assets		-	-
Purchase from sale of assets		-	-
Net cash flow investing activity		-	-
Purchase from loan & other borrowing		-	-
Devident drivers		-	-
Payment flow investing activity		-	-
Net increase/decrease in cash		-	-
Net & equivalent as at 2019		-	-



**YAURI LOCAL GOVERNMENT  
STATEMENT OF ASSETS AND LIABILITIES AS AT  
31<sup>ST</sup> DECEMBER 2019**

ASSETS	NOTE	CURRENT YEAR	PREVIOUS YEAR
CASH ON HAND	1	-	-
CASH AT BANK	2	51,061.78	15,004,196.06
INVESTMENT ACCOUNT	3	5,000,000.00	5,000,000.00
ADVANCES	4	-	-
<b>TOTAL</b>		<b>5,061,000.78</b>	<b>20,004,196.06</b>
LIABILITIES	5		
BANK OVERDRAFT	6		
DEPOSITS	7	4,290,000.00	4,000,000.00
SURPLUS (DEFICIT) ACCOUNT		771,000.78	16,004,196.06
<b>TOTAL</b>		<b>5,061,000.78</b>	<b>20,004,196.06</b>

*Chairman:* \_\_\_\_\_

*Treasurer:* \_\_\_\_\_

*Date:* \_\_\_\_\_ *this day of:* \_\_\_\_\_

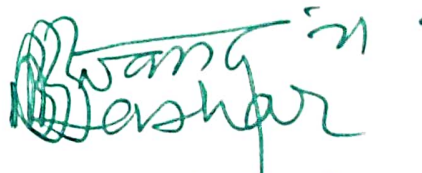
**STATEMENT NO. 5**  
**YAURI LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT**  
**31<sup>ST</sup> DECEMBER, 2019**

ACTUAL PREVIOUS YEAR		NOTE	BUDGET CURRENT YEAR	ACTUAL CURRENT YEAR	VARIANCES
	Opening Balance	-	15,004,196.06	-	-
	<b><u>ADD REVENUE</u></b>				
	RATE	21	2,700,000	18,115,000	21,715,000
	Fine fees & licence	22	3,170,000	28,440,000	175,908
	Earning & sale	23	5,920,000	22,600,000	16,196,464.99
	Ren of LG property		1,300,000	4,820,000	3,520,000
	Internal & divided	24	--	--	--
	Taxes	25	3,250,000	45,000,000	41,750,000
	Statutory allocation	26	1,353,214,041.17	1,855,319,593	502,108,551.83
	Miscellaneous revenue	27	5,120,000	--	
	Total revenue @		<b>1,389,729,298.98</b>	<b>1,948,294,593</b>	
	Less expenditure				
	General administration	28	540,771,603.24	770,272,609	244,505,101.82
	Health & environment	29	103,580,436.87	134,141,410	30,560,973.13
	Works & housing	30	47,609,033.31	47,746,687	137,653.69
	Education	31	13,200,000	45,000,000	31,800,000
	Agric & Social Dev.	32	152,436,358.62	160,996,049	8,559,690.38
	Grant & Subsiding	33	361,197,257.07	343,701,762	17,495,495
	Capital project	34	170,832,385.71	762,399,810	591,567,422.29
	Micellan supervisor	35	-	-	-
	<b>TOTAL REVENUE @</b>		<b>1,389,678,237.02</b>	-	-
	Operating balance (a-b)		<b>51,061.78</b>	<b>1,954,926,727</b>	

## **STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL GOVERNMENT**

The attached financial statement has been examined and Audited in accordance with the generally accepted auditing standard. The Local Government Treasurer is responsible for the compilation and supervision of the accounts of the Local in accordance with the appropriate section of the finances (control and management) Act 1958 as amended.

The approach and methodology adopted for the Audit has certify that the financial statement present the financial position of YAURI LOCAL GOVERNMENT COUNCIL as at 31<sup>st</sup> DECEMBER, 2019 in accordance with appropriate section of Audit Act 1956 as amended.




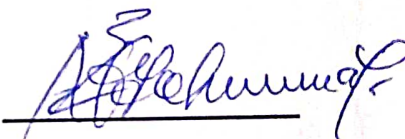
**Bashar Bala Bashar**

Ag. Auditor General for the Local Govt.  
Kebbi State

We accept responsibility for the integrity of these financial statement, the information they contain and their compliances with the finance (Control and management) Act 1958 as amended.

In our opinion, these financial statement fairly reflect the financial position of Local Government as at 31<sup>st</sup> December 2019 its operations for the year ended on that date.

Treasurer: 

Chairman: 

Date: 03/03/2020

Date: 03-03-2020

**FEDERAL REPUBLIC OF NIGERIA**



**ZURU LOCAL GOVERNMENT**

**ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 2019**

**SUBMITTED TO**

**AUDITOR GENERAL**

**LOCAL GOVERNMENT AUDIT**

**BIRNIN KEBBI, KEBBI STATE.**

## ZURU LOCAL GOVERNMENT

### CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

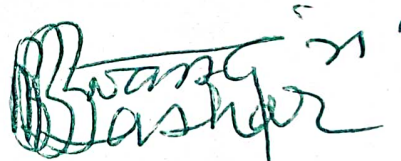
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>	<b>NOTE</b>	<b>YEAR 2019 R</b>	<b>YEAR 2018 R</b>
<b>Receipts</b>			
• Internally Generated revenue	3	14,143,280.00	12,980,200.0
• Grant Subvention	4	Nil	N
• VAT	5	Nil	N
• Statutory Allocation	6	1,744,241,101.67	999,474,191.7
• Miscellaneous	7	Nil	N
<b>Total Receipts</b>		<b>1,758,384,381.67</b>	<b>1,012,454,391.7</b>
<b><u>PAYMENTS</u></b>			
• Personal Enrolments	8	893,173,342.89	858,246,604.8
• Education Services		-	
• Transport Services		-	
• Health Services		-	
• Mining & Petrol Chemical Service		-	
• Other General Nature	9	860,699,210.64	150,173,827.9
<b>TOTAL Payments</b>		<b>1,753,872,553.53</b>	<b>1,008,420,432.7</b>
<b>Net Cash Flow From Operating activities</b>		<b>4,511,828.14</b>	<b>4,033,959.0</b>
<b><u>Cash flow from Investing Activities</u></b>			
Purchase/Construction Assets	10	Nil	N
Purchase of Financial Market instruments		(3,413,000.00)	(3,413,000.0
Rent on Local Government Property		341,000.00	6,174,940.0
Proceeds from Sales of Assets			
<b>Net Cash Flow from Investing Activities</b>		<b>(3,072,000.00)</b>	<b>2,761,940.0</b>
<b><u>Cash Flow From Financial Activities:</u></b>			
Proceeds From Loan and Other Borrowings	11	Nil	N
Dividends Received	12	158,400.00	N
Repayment of Loans	13	Nil	N
<b>Net Cash Flow From Financial Activities</b>			
<b>Net Increase/Decrease In Cash &amp; Its Equivalent</b>		<b>1,598,228.14</b>	<b>6,795,899.0</b>
Cash and Its Equivalent at 1 <sup>st</sup> January, 2019		<b>21,465,987.81</b>	<b>14,670,088.0</b>
Cash and Its Equivalent at 31 <sup>st</sup> December, 2019		<b>23,064,215.95</b>	<b>21,465,987.0</b>

**ZURU LOCAL GOVERNMENT**  
**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2019**

ASSET	NOTES	YEAR 2019 ₦	YEAR 2018 ₦
Cash at Hand	14	Nil	Nil
Cash at Bank	14	1,098,828.14	1,787,673.01
Cash in Transits		Nil	Nil
Investments	15	3,413,000.00	3,413,000.00
Advances	16	Nil	Nil
Others	17	Nil	Nil
<b>TOTAL</b>		<b>4,511,828.14</b>	<b>5,200,673.01</b>
<b><u>LIABILITIES</u></b>			
Bank Overdraft		Nil	Nil
Deposits	18	Nil	1,166,714.00
Loans	19	Nil	Nil
General Revenue Reserve	20	4,511,828.14	4,033,959.01
<b>TOTAL</b>		<b>4,511,828.14</b>	<b>5,200,673.01</b>

## OPINION OF AUDITOR GENERAL FOR LOCAL GOVERNMENT

The attached Financials Statements have been examined in accordance with Section 126 of Kebbi State Local Government law No. 5 of 1991. I have Obtained all the information and explanations required for the audit and certify the accounts subject to the observation made in part 11 of this, as provided in section 150 (1) of Local Government Law No. 20 of 1976, that is my opinion, the surplus and deficit statements represent a true and fair view of the Financial transactions of **Zuru Local Government Council** for the Year ended **31<sup>st</sup> December, 2019** and the Statement of Assets and Liabilities show a true fair view of the State of Affairs of the Zuru Local Government at date.



**BASHAR BALA BASHAR**

Ag. Auditor General For Local Government  
Kebbi State.



# RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statement have been prepared by the treasurer of Zuru Local Government Council in accordance with the Financial (Council and Management) Act 1958 as amended. The Financial Statements comply with generally accepted accounting practice.

The Treasurer is responsible for Establishing and Maintaining a System of Internal Control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all Public Financial resources by the Local Government Council. To the best of my knowledge, this statement of internal control has operated adequate through the reporting period.



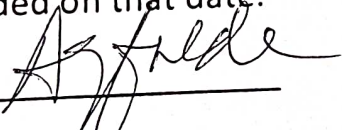
TREASURER

03-11-2020

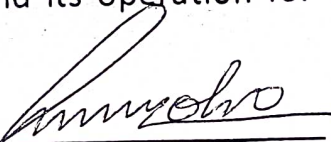
DATE

We accept responsibility for the integrity of these Financial Statements, the information they contain and compliance with the Financial (Control and Management) Act 1958 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Local Government as at 31<sup>st</sup> December, 2019 and its operation for the year ended on that date.



TREASURER



CHAIRMAN

03-11-2020

DATE

03-11-2020

DATE