



**ALIERO LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES FOR**

**THE YEAR 2018**

**SUBMITTED TO**

**AUDITOR GENERAL**

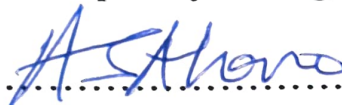
**LOCAL GOVERNMENT AUDIT**

**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.


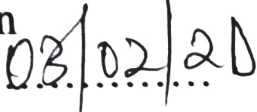
Sign:.....  
Treasurer

Date:.....

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.

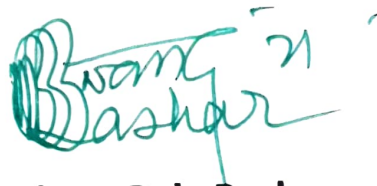
In our opinion these financial statement fairly reflect the financial position of local government as at 31<sup>st</sup> December 2018 and its operation for the year ended on that date.

.....  
Treasurer  
Date:.....

.....  
Chairman  
Date:.....

## 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, 2018 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, 2018**

<b>CASH FLOW FROM OPENRATING ACTIVITIES</b>	<b>NOTE</b>	<b>YEAR 2018</b>	<b>YEAR 2017</b>
Receipt	---	---	---
Internally generated revenue	3	21,777,000.00	5,118,565.00
Grant subvention	4	---	---
<b>VAT</b>	<b>5</b>	---	---
Statutory allocation	6	729,021,651.96	798,861,598.69
Miscellaneous	7	---	---
<b>Total receipts</b>	<b>---</b>	<b>750,798,651.96</b>	<b>803,980,163.69</b>
<b>PAYMENT</b>	<b>---</b>	<b>---</b>	<b>---</b>
Personnel Emolument	8	530,490,310.53	534,306,418.19
Education and social services		46,710,250.84	49,820,569.78
Transport Services		126,139,278.99	6,780,000.00
Health services		450,000.00	12,300,150.00
Mining & Petrol-chemical services		---	---
Agricultural services		170,000.00	
Other of General Nature	9	44,944,652.02	165,816,425.72
<b>TOTAL PAMENT</b>	<b>---</b>	<b>N748,904,492.35</b>	<b>N769,023,563.69</b>
<b>NET CASH FLOW FROM OPERATION ACTIVITIES</b>	<b>---</b>	<b>1,894,159.58</b>	<b>34,956,600.00</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	---	---	---
<b>Net cash flow from investing activities</b>	<b>---</b>	<b>---</b>	<b>---</b>
<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>	---	---
<b>Net cash flow from investing activities</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Net increase/decrease in cash &amp; its equivalent</b>	<b>---</b>	<b>---</b>	<b>---</b>
Cash & its equivalent at 1/1/2018		14,646,300.93	---
Cash & its equivalent at 1/12/2018		16,846,300.93	---

**ALIERO LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2018**

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR 2018</b>	<b>PREVIOUS YEAR 2017</b>
CASH ON HAND	1	---	53,665.00
CASH AT BANK	2	14,646,300.93	24,132,170.39
INVESTMENT ACCOUNT	3	2,200,000.00	2,200,000.00
ADVANCES	4	---	---
<b>TOTAL</b>		<b>16,846,300.93</b>	<b>26,385,835.39</b>
<b>LIABILITIES</b>		---	---
BANK OVERDRAFT	5	---	---
DEPORSIT	6	---	29,898,600.00
SURPLUS (DEFICIT) ACCOUNT	7	16,846,300.93	---
<b>TOTAL</b>		<b>N16,846,300.93</b>	<b>N56,284,435.39</b>

**ALIERO LOCAL GOVERNMENT**  
**STATEMENT OF CONSOLIATION REVENUE FUNDS AS AT**  
**DECEMBER, 2018**

<b>REVENUE</b>	<b>NOTE</b>	<b>YEAR 2018</b>	<b>YEAR 2017</b>
INTERNALLY GENERATED REV.	8	21,777,000.00	5,118,565.00
STATUTORY ALLOWANCES	9	729,021,651.96	798,861,598.69
CAPITAL RECEIPTS	10	---	---
<b>TOTAL</b>	---	<b>N750,798,651.96</b>	<b>N803,980,163.69</b>
<b>EXPENDITURE</b>	---	---	---
RECURRENT EXPENDITURE	11	530,490,310.53	306,590,925.83
CAPITAL EXPENDITURE	12	218,414,181.85	462,432,637.86
<b>TOTAL</b>	---	<b>N748,904,492.38</b>	<b>N769,023,563.69</b>
<b>SURPLUS</b>	---	<b>1,894,159.58</b>	<b>34,956,600.00</b>



**AREWA LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES AS AT  
31<sup>ST</sup> DECEMBER, 2018**

**SUBMITTED TO**

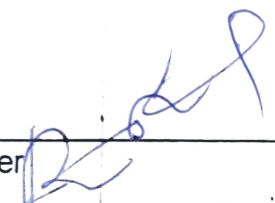
**MINISTRY FOR LOCAL GOVERNMENT AND  
CHIEFTAINCY AFFAIRS, BIRNIN KEBBI**

**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

Date: 30/12/2018

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, 2018 and its operations for the year ended on that date.

  
Treasurer

  
Chairman

Date

30/12/2018


Date

9-3-2020



## 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 al 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 may opinion, the surplus and deficit statements represent a true and fair view of the Financial transaction of **AREWALOCAL GOVERNMENT**for the year ended 31<sup>st</sup> December, 2018 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.

**AREWA LOCAL GOVERNMENT  
CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

ASSETS	NOTE	CURRENT YEAR 2018	PREVIOUS 2017
Receipt	-	-	-
Internally Generated Revenue	3	26,896,700.00	7,333,740.00
Grant Subvention	4		
<b>VAT</b>	5		
Statutory Allocation	6	1,405,898,462.00	742,035,324.71
Miscellaneous	7		
Total Receipts		1,432,795,162.00	749,369,064.71
<b>PAYMENT</b>			
Personal Enrolment	8	649,406,154.40	577,392,480.61
Education Services		39,967,087.11	66,908,947.94
Transport Service		377,589,779.30	
Health Services		48,450,000.00	
Mining & Petrol Chemical Services			
Other General Nature	9	150,519,284.88	86,822,196.66
<b>TOTAL PAYMENT</b>		<b>1,265,932,275.69</b>	<b>731,123,625.21</b>
Net Cash flow from Operating Activity		166,826,886.31	
Purchase of Financial Instrument		8,540,000.00	
Purchase Construction Assets	10		
Purchase from Sale of Assets			
Net Chas flow from Investing Activity	11		
Purchase from loan & Other Borrowing			
Devident Received	12		
Payment of Loan	13		
Net Cash flow from Financing Activity		158,322,886.31	
Net Increase/Decrease in Cash		166,902,986.73	
Net & Equivalent as at 31 <sup>st</sup> Dec, 2018		325,225,873.04	

**AREWA LOCAL GOVERNMENT  
STATEMENT OF ASSETS AND LIABILITIES AS AT  
31<sup>ST</sup> DECEMBER, 2018**

ASSETS	NOTE	CURRENT YEAR	PREVIOUS
CASH ON HAND	1		
CASH AT BANK	2	166,902,986.73	18,746,139.50
INVESTMENT ACCOUNT	3	8,540,000.00	8,540,000.00
ADVANCES	4	9,908,391.22	9,908,391.22
<b>TOTAL</b>		<b>185,351,377.95</b>	<b>37,194,530.72</b>
LIABILITIES			
BANK OVERDRAFT	5		
DEPOSITS	6	46,795,674.58	27,827,604.60
GENERAL REVENUE BALLANCES	7	138,555,703.37	9,366,926.12
<b>TOTAL</b>		<b>185,351,377.95</b>	<b>37,194,530.72</b>

Chairman *Gumfeldt 9-3-2020*

Treasurer *[Signature]*

Date: *30/12/18* This day of *2018*

**FEDERAL REPUBLIC OF NIGERIA**



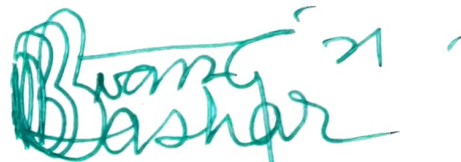
**ARGUNGU LOCAL GOVERNMENT  
ANNUAL FINANCIAL STATEMENTS  
FOR YEAR ENDED 2018**

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

**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, 2018** 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, 2018

ASSETS	NOTE	CURRENT YEAR 2018	PREVIOUS YEAR 2017
CASH ON HAND	1	-	-
CASH AT BANK	2	10,055,839.93	744,879.15
INVESTMENTS	3	4,500,000.00	4,500,000.00
ADVANCES	4	28,787,000.00	37,131,445.45
<b>TOTAL</b>		<b>43,342,839.93</b>	<b>42,376,324.06</b>
<b>LIABILITIES</b>			
BANK OVERDRAFT	5	-	-
DEPOSITS	6	16,294,445.45	7,950,000.00
SURPLUS (DEFICIT) ACCOUNT	7	27,048,394.48	34,426,342.06
		<b>43,342,839.93</b>	<b>42,376,324.00</b>

Chairman: 

Treasurer: 

Date: 31/12 this day of 2018

**ARGUNGU LOCAL GOVERNMENT**

**CASH FLOW STATEMENT FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2018**

S/NO	PARTICULARS	2018	2017
1	Cash flow from operating activities		
a.	<b><u>RECEIPTS</u></b>		
	Internationally Generated Rev.	N20,600,004.81	N12,240,004.33
	Statutory Allocation	N1,001,730,982.46	N901,557,884.22
	VAT	NIL	
	GRANTS	NIL	
	<b>Total</b>	<b>N1,022,330,987.27</b>	<b>N913,787,888.55</b>
b.	<b><u>PAYMENTS</u></b>		
	Personal Emolument	N755,493,616.73	N679,944,255.05
	Over Head Cost		
	Agricultural Services	N86,187,000.00	N32,400,000.00
	Transport Services	N43,500,000.00	N63,547,059.53
	Education Services	N82,469,865.11	N63,547,059.53
	Health Services		
	Other General Nature	N36,000,000.00	N63,547,059.53
	<b>Total payment</b>	<b>N1,003,650,481.83</b>	<b>N903,285,433.65</b>
	Net Cash from operating activities (A-B)	N18,680,505.43	N10,512,454.89
	Cash flow from Investment activities		
	Purchase/Construction of assets		
	Rent on Government Property	N5,113,004.81	N1,530,004.31
	Purchase of financial market instrument	(N3,413,000.00)	(N3,071,700.00)
	Net cash flow from investing activities	N9,967,510.24	N8,970,759.22
	Cash flow from Financing activities		
	Proceed from loan and borrowings		
	Dividend Received		
	Net cash flow from financing activities	N9,967,510.24	N8,970,759.22
	Net Increase or Decrease in cash or cash equivalent	N10,067,505.43	N9,060,754.89
	Cash and its equivalent 3st Dec.	N20,035,015.67	N18,031,514.10

**FEDERAL REPUBLIC OF NIGERIA**



**AUGIE LOCAL GOVERNMENT  
ANNUAL FINANCIAL STATEMENTS  
FOR YEAR ENDED 2018**

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

**BIRNIN KEBBI – 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.

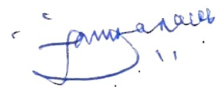
In our opinion, these Financial Statements fairly reflect the financial position of Local Government as at 31<sup>st</sup> December, 2018 and its operation for the year ended on that date.



**TREASURER**

11-02-2020

**DATE**



**CHAIRMAN**

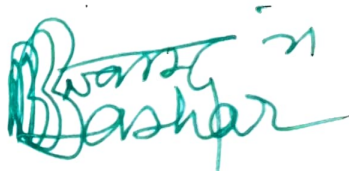
11/02/2020

**DATE**

**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, 2018** 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 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	N7,200.000	N6,840,000.00
	Statutory allocation	N845,494,169.84	N760,944,752.86
	<b>Total Receipt:</b>	<b>N852,694,169.84</b>	<b>N767,424,752.86</b>
b.	<b><u>PAYMENTS</u></b>		
	Personal Emolument	N579,834,060.42	N518,250,654.38
	Education services	N75,820,459.65	N75,238,414.00
	Transport services	N41,569,277.49	N38,322,349.36
	Health services	N70,000,000.00	N55,000,000.00
	Agricultural services	N36,000,000.00	N36,000,000.00
	Other general nature	N40,570,372.28	N5,386,664.86
	<b>Total Payment</b>	<b>N843,694,170.84</b>	<b>N772,811,417.74</b>
	Net Cash Flow From Operating Activities	N8,999,999.00	(N5,386,664.88)
	Cash and its equivalent as at December, 2018	N8,999,999.00	(N5,386,664.88)

**STATEMENT NO 4**  
**STATEMENT OF ASSETS AND LIABILITIES 2018**

S/NO	PARTICULARS	2018	2017
	<b>ASSETS:</b>		
1	Cash and Bank Balances	N44,711,289.13	N40,253,590.02
2	Investment	N6,644,161.15	N5,979,745.04
3	Advances	NIL	NIL
4	<b>Others</b>	NIL	NIL
	<b>Total Assets</b>	<b>N51,355,450.28</b>	<b>N46,233,335.06</b>
	<b>LIABILITIES</b>		
5	Deposit	N1,800,000	N1,620,000
6	General Revenue Balance	N49,555,450.28	N44,613,355.06
7	Loans	NIL	NIL
	<b>Total</b>	<b>N51,555,450.28</b>	<b>N46,233,355.06</b>



**BAGUDO LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES FOR  
THE YEAR 2018**

**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, 2018.



**Treasurer**

**Date:** 09-03-2020



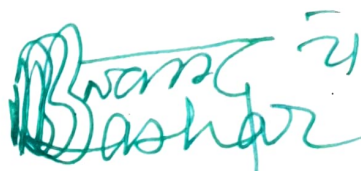
**Chairman**

**Date :** 09/03/2020

## **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, 2018 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 CASH FLOWS STATEMENT FOR THE  
YEAR ENDED 31st DECEMBER 2018**

S/NO	CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENCY YEAR	PREVIOUS YEAR
1	INTERNALLY GENERATED REVENUE	3	8,799,630.00	5,224,176.00
2	GRANTS AND SUBVENTIONS	4	NIL	NIL
	<b>VAT</b>	5	NIL	
4	STATUTORY ALLOCATIONS	6	705,862,807.00	957,070,725
5	MISCELLANEOUS	7	NIL	NIL
	<b>TOTAL RECEPCTS</b>		<b>714,662,437.00</b>	<b>962,294,901</b>
6	PERSONAL ENROLMENTS	8	539,466,621.00	523,312,701.00
7	EDUCATION SERVICES		NIL	
8	TRANSPORT SERVICES		NIL	NIL
9	HEALTH SERVICES		700,500.00	NIL
10	MINING & PETROL CHEMICAL SERVICE		NIL	NIL
11	AGRICULTURAL SERVICES		15,800,410.00	NIL
	OTHER OF GENERAL NATURE	9	100,539,361.00	438,982,200
	<b>TOTAL PAYMENT</b>		<b>714,607,402.00</b>	<b>962,294,901</b>
12	NET CASH FLOW FROM INVESTING ACTIVITY			
13	CASH FLOW FROM INVESTING ACTIVITY			
14	PURCHASE/CONSTRUCTION OF ASSETS	10		
15	PURCHASE OF FINANCIAL MARKET INSTRUMENTS			
16	PROCEEDS FROM SALES OF ASSETS			
17	NETCASH FLOW FROM INVESTING ACTIRTES			
18	CASH FLOW FROM FINANOING ACTIVITIES			
19	PROCEEDS FROM HOAN & OTHER BORRO	11		
20	DIVIDENDS RECEIVED	12	13,522,132.50	
21	REPAYMENT OF LOANS	13		
	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/		55,035.00	



**BAGUDO LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS AND  
LIABILITIES FOR THE YEAR ENDED 31 DECEMBER, 2018**

S/NO	INCOME	NOTE	CURRENT YEAR NM	PREVIOUS YEAR NM
	<b>ASSETS</b>			
A	CASH AND BANK BALANCES	14	54,936.00	1,401,529.00
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>3,054,936.00</b>	<b>4,401,529.00</b>
	<b>LIABILITIES</b>			
A	DEPOSITS	18	2,277,900.00	1,897,050.00
B	LOANS	19	NIL	NIL
C	GENERAL REVENUE	20	777,036.00	2,504,479.00
	<b>TOTAL</b>		<b>3,054,936.00</b>	<b>4,401,529.00</b>

DESIGNATION: CHAIRMAN

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

DESIGNATION: DIRECTOR FINANCE & SUPPLY

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

# KEBBI STATE OF NIGERIA



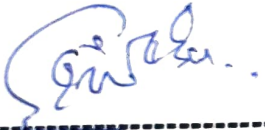
## ACCOUNT OF BIRNIN KEBBI LOCAL GOVERNMENT

FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2018

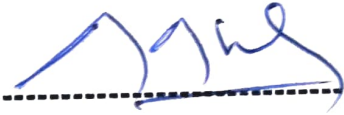
## FINANCIAL RESPONSIBILITY

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, 2018, and its operations for the year ended on that date.



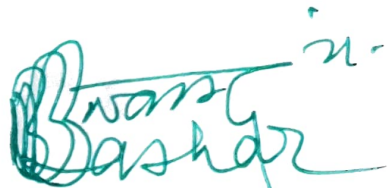
Treasurer  
Date: 16-03-2020



Chairman  
Date: 16/3/20

## 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, 2018 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.**

**STATEMENT NO.3**

**BIRNIN KEBBI**


**LOCAL GOVERNMENT COUNCIL**

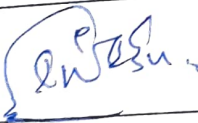
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018.**

	NOTES	CURRENT YEAR Nm	PREVIOUS YEAR Nm
<b>Cash flow from operating Activities</b>			
<b>Receipts</b>			
• Internal Generated Revenue	3	72,133,940.00	46,677,847.94
• Grants/Subventions	4		
• V A T	5		
• Statutory Allocations	6	2,252,341,123.72	1,075,774,860.06
• Miscellaneous	7		
<b>TOTAL Receipts</b>		<b>2,124,475,063.72</b>	<b>1,122,472,710.00</b>
<b>Payments</b>			
• Personal Emoluments	8	642,805,468.81	522,345,111.33
• Education Services		540,200,100.00	170,463,120.11
• Transport Service		87,550,200.00	64,398,463.40
• Health Service		345,182,000.00	106,522,000.00
• Mining and Petro-Chemi cal Services		-	-
• Agricultural Services		176,157.800.00	92,000,000.00
• Other of General Nature	9	300,479,994.74	163,400,000.00
<b>TOTAL Payments</b>			
<b>Net Cash flow from Operation Activities</b>		<b>32,099,500.00</b>	<b>3,364,015.16</b>
<b>Cash Flow from investing Activities</b>			
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>			
<b>Cash Flow From Financing Activities</b>			
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.....		8,099,500.00	3,364,015.16

**BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31<sup>ST</sup> DECEMBER, 2018**

	<u>NOTE</u>	<u>2018</u> N	<u>2017</u> N
<b>ASSETS</b>			
Cash in Hand	1		
Cash at Bank	2	475,148,227.51	47,703.42
Investment Accounts	3	10,675,000.00	10,675,000.00
Advances	4		
		=====	=====
		485,823,337.51	10,722,703.42
<b>LIABILITIES</b>			
Bank Overdraft	5		
Deposits	6	3,750,000.00	
Surplus/(Deficit) Account	7		
		482,073,337.51	10,675.000
		=====	=====
		485,823,337.51	10,722,703.42
		=====	=====

  
 \_\_\_\_\_ CHAIRMAN

  
 \_\_\_\_\_ TREASURER

DATED THIS 16<sup>th</sup> OF MARCH 2020



**BUNZA LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND  
LIABILITIES**

**FOR THE YEAR 2018**

**SUBMITTED TO**

**AUDITOR GENERAL**

**LOCAL GOVERNMENT AUDIT**

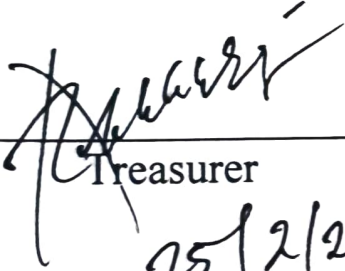
**BIRNIN KEBBI**

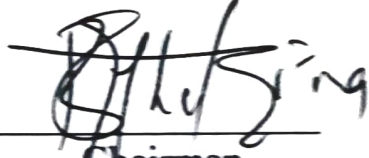
# BUNZA LOCAL GOVERNMENT

## 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 31th December 2018 and its operation for the year ended on that date.

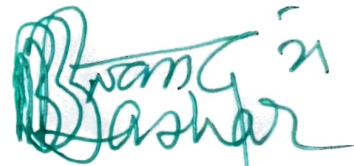
  
\_\_\_\_\_  
Treasurer  
25/2/20  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chairman  
25/2/2020  
\_\_\_\_\_  
Date



## AUDIT CERTIFICATE

The attached financial 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 the, as provided in section 150(1) of local government law no, 20 of 1976, chat is 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.



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

**BUNZA LOCAL GOVERNMENT**  
**CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

CASH FLOW FROM OPERATING ACTIVITIES	NO TE	CURRENT YEAR 2018	PREVIOUS YEAR 2017
<b>Receipt</b>			
Internal Generated Revenue	3	5,694,000.00	4,703,000.00
Grant Subvention	4		
VAT	5		
Statutory Allocation	6	935,034,602.40	699,857,985.14
Miscellaneous	7		
<b>Total Receipt</b>		<b>940,728,602.40</b>	<b>704,560,985.14</b>
<b>PAYMENT</b>			
Personal Enrolment	8	565,825,264.60	561,327,076.14
Education Services	9		
Transport Services	10	79,929,195.57	44,530,300.00
Health Services	11	25,921,578.95	7,500,000.00
Mining & Petrol Chemical Services	12		
Agricultural Services	13	92,637,813.03	
Other General Nature	14	175,319,461.22	89,329,908.00
<b>TOTAL PAYMENT</b>		<b>939,633,313.37</b>	<b>702,687,284.36</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		1,095,289.03	1,873,700.78

## BUNZA LOCAL GOVERNMENT

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2018

ASSETS	NOTE	CURRENT YEAR 2018	PREVIOUS YEAR 2017
CASH AT HAND	1	10,113.42	22,161.48
CASH AT BANK	2	1,095,289.03	10,528.80
INVESTMENT ACCOUNT	3	3,000,000.00	3,000,000.00
ADVANCES	4		
<b>TOTAL</b>		<b>4,105,402.45</b>	<b>3,032,690.28</b>
LIABILITIES			
BANK OVERDRAFT	5		
DEPOSITS	6		
SUPLUS (DEFICT) ACCOUNT	7	4,105,402.45	
<b>TOTAL</b>		<b>4,105,402.45</b>	<b>3,032,690.28</b>

**FEDERAL REPUBLIC OF NIGERA**



**DANDI LOCAL GOVERNMENT**

**ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 2018**

**SUBMITTED TO**

**AUDITOR GENERAL**

**LOCAL GOVERNMENT AUDIT**

**BIRNIN KEBBI, KEBBI STATE.**

# RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statement have been prepared by the Treasurer of Dandi Local Government Council in accordance with the

Financial (Council and Management) Act 1958 as amended. The financial statements comply with general accepted accounting practice.

The treasurer is responsible for establishing 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.

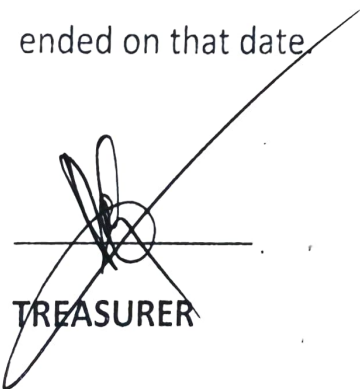


TREASURER

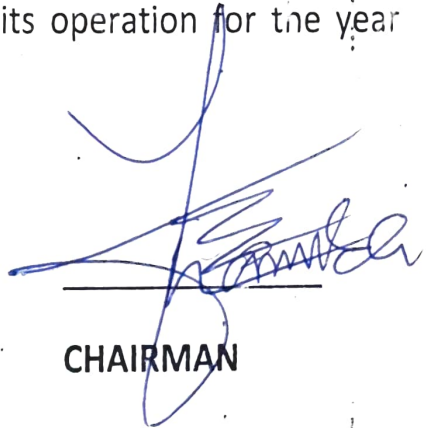
\_\_\_\_\_  
DATE

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, 2018 and its operation for the year ended on that date.



TREASURER



CHAIRMAN

\_\_\_\_\_  
DATE

\_\_\_\_\_  
DATE

**STATEMENTS 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 present the Financial position of **Dandi Local Government Council** as at **31<sup>st</sup> December, 2018** in accordance with the appropriate sections of the Audit Act. 1956 as amended.



**Basharu Bala Bashar**

Ag. Auditor General for Local Governments  
Kebbi State

**DANDI LOCAL GOVERNMENT**  
**CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>	<b>NOTE</b>	<b>YEAR 2018 ₹</b>	<b>YEAR 2017 ₹</b>
<b><u>Receipts</u></b>		Nil	Nil
• Internally General Revenue	3	7,025,815.97	2,269,304.83
• Grant Subvention	4	Nil	Nil
• Vat	5	Nil	Nil
• Statutory Allocation	6	928,744,710.99	725,481,670.70
• Miscellaneous	7	Nil	Nil
<b>Total Receipt</b>		<b>935,770,526.96</b>	<b>727,750,975.53</b>
<b><u>Payments</u></b>		Nil	Nil
• Personnel Enrolment	8	812,980,075.02	673,770,967.61
• Education Services		Nil	Nil
• Transport Services		Nil	21,936,220.00
• Health Services		Nil	Nil
• Mining & Petrol Chemical Services		Nil	Nil
• Other Generate Nature	9	11,326,835.97	29,164,293.71
<b>Total Payments</b>		<b>926,244,710.99</b>	<b>724,871,481.32</b>
Net cash flow from investing activities		7,645,225.97	2,879,494.21
Cash flow from investing activities		Nil	Nil
Purchase & construction assists	10	Nil	Nil
Purchase & financial market instrument		Nil	Nil
Rent of Local Government Property		Nil	Nil
Proceed from sale of assist		Nil	Nil
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		Nil	Nil
Cash flow from financial activities		Nil	Nil
Proceed from Loans and Other Borrowing	11	Nil	Nil
Divided received	12	Nil	Nil
Repayment & Loans	13	Nil	Nil
<b>NET CASH FLOW FROM FINANCIAL ACTIVITIES</b>		Nil	Nil
Net increase & decrease in cash & it Equiv		Nil	Nil
Cash and its equivalent as at Jan 2018		2,979,803.06	100,308.85
Cash and its equivalent as at 31 <sup>st</sup> Dec 2018		10,625,029.03	2,979,803.06

**DANDI LOCAL GOVERNMENT**  
**STATEMENT OF ASSEST AND LIABILITIES FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER 2018**

ASSEST	NOTE	YEAR 2018 ₹	YEAR 2017 ₹
Cash at hand	14	-	-
Cash at bank	14	5,012,142.97	308,073.65
Cash in transit	14	-	-
Investment	15	113,300.00	-
Advances	16	-	-
Others	17	-	-
<b>TOTAL</b>		<b>16,342,142.97</b>	<b>308,073.63</b>
<b><u>LIABILITIES</u></b>		=	=
Bank overdiaft		-	-
Deposit	18	2,500,000.00	-
Loans	19	-	-
General Revenue Reset	20	13,842,142.97	308,073.65
<b>TOTAL</b>		<b>16,342,142.97</b>	<b>308,073.65</b>





DANKO/WASAGU  
LOCAL GOVERNMENT COUNCIL RIBAH,  
KEBBI STATE.

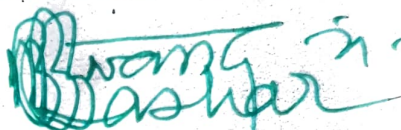
ANNUAL FINANCIAL STATEMENT

AS AT

31<sup>ST</sup> DECEMBER, 2018

**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 2019 in accordance with the appropriate section of the Audit Act. 1956 as amended.



Birnin Kebbi,  
Kebbi State,  
Nigeria

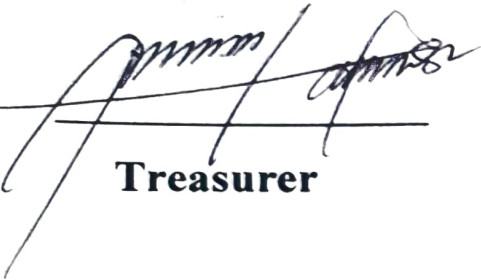
**Basharu Bala Bashar**  
Ag. Auditor General  
For Local Government  
Kebbi State

**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 2018 and its operations for the year ended on that Date.



Treasurer

22/02/2020  
Date



Chairman

22/02/2020  
Date

**DANKO/WASAGU LOCAL GOVERNMENT COUNCIL**

**CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2018**

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR 2018		PREVIOUS YEAR 2017	
		N	K	N	K
<b>RECEIPT:</b>	-	-	-	-	-
Internally Generated revenue	3		8,524,670.00		7641,670.00
Grant Subvention	4				
VAT	5				
Statutory Allocation	6		1,331,196,813.75		997,811,220.93
Miscellaneous	7				
<b>Total Receipts</b>			<b>1,339,721,482.25</b>		<b>1,005,452,890.93</b>
<b>PAYMENT:</b>					
Personal Enrolment	8		320,044,346.98		780,697,463.04
Education Services			209,233,249.13		100,325,214.44
Transport Service			75,321,603.36		60,215,101.21
Health Services			288,087,479.79		7,700,000.00
Mining & Petrol Chemical Service			77,085,581.20		16,000,000.00
Other General Nature	9		369,949,222.07		40,515,115.24
<b>Total Payment</b>			<b>1,339,721,482.75</b>		<b>1,005,452,890.93</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>					
<b><u>Cash Flow from Investing Activities</u></b>					
Purchase/Construction Assets	10				
Purchase of Financial Market Instrument					
Proceeds from sale of Assets					
<b><u>Net Cash Flow from Investing Activity</u></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,**  
**2018**

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR 2018</b>	<b>PREVIOUS YEAR 2017</b>
Cash and Bank Balances	14	902,424.92	2,620,825.84
Investment	15	8,818,500.00	8,818,500.00
Advances	16		-
Others	17		-
<b>Total</b>		<b>9,720,924.92</b>	<b>11,439,325.84</b>
<b>LIABILITIES</b>			
Deposits	18		-
Loans	19		
General Revenue	20		
<b>Total</b>			

**FEDERAL REPUBLIC OF NIGERIA**



**FAKAI LOCAL GOVERNMENT  
ANNUAL FINANCIAL STATEMENT  
FOR YEAR ENDED 2018**

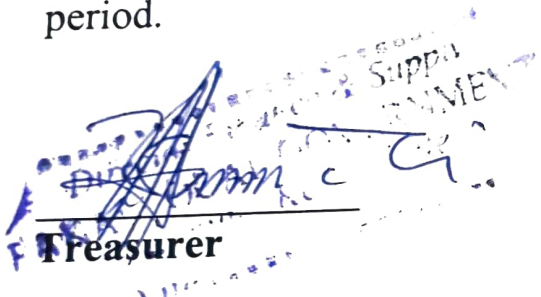
**SUBMITTED TO THE AUDITOR  
GENERAL FOR LOCAL GOVERNMENT,  
BIRNIN KEBBI, KEBBI STATE.**

**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.

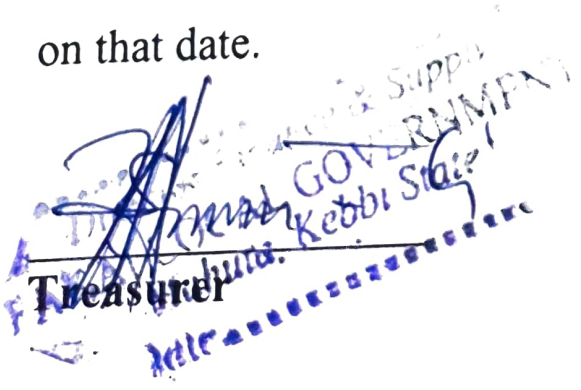
The Treasurer is responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all Public Financial resources by the Local Government Council. To the best 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, 2018 and its operation for the year ended on that date.

  
Treasurer

  
Chairman

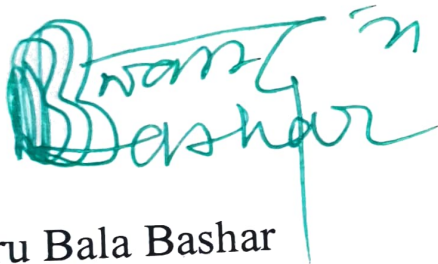
\_\_\_\_\_  
Date

\_\_\_\_\_  
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, 2018 in accordance with the appropriate section of the Audit Act 1956 as amended.



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

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



**STATEMNT NO. 3**

**CASH FLOW STATEMENT OF THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2018.**

S/N	PARTICULARS	2018	2017
1.	<b>Cash Flow from Operating Activities</b>		
a.	<b>Receipt</b>		
1.	Internal Generated Revenue	12,121,236.00	9,454,100.00
2.	Stationary allocation	873,802,396.68	512,119,465.31
	<b>Total</b>	<b>885,923,632.68</b>	<b>521,603,568.31</b>
b.	<b>Payments</b>		
	Pesonnal enrollment	738,314,090.17	418,329,312.80
	Education services	14,198,700.00	-
	Transport services	43,361,300.00	-
	Health service	Nil	-
	Mining and petrol chemical service	66,940,000.00	-
	Other general nature	3,800,000.00	
	<b>Total</b>	<b>866,614,090.17</b>	<b>521,603,568.31</b>
	Net cash flow from opearting activities	19,309,542.51	
2.	<b>Cash Flow from Investment Activities</b>		
	Purchase/construction of assets	Nil	
	Rent on local property	3,725,000.00	
	Purchase of financial market instrument	7,000,000.00	
	Net cash flow from Investment Activities	16,034,542.57	
3.	<b>Cash Flow from Finincing Activities</b>		
	Proceed from loan and borrowing	Nil	
	Divident Received		
	Net cash flow finincing activities	16,034,542.37	
	Net increase or decrease in cash or cash equivilent	15,099,542.57	
	Cash and its equiviclent as at 31 December, 2018	31,044,085.08	

**STATEMNT NO. 4**  
**STATEMENT OF ASSENT AND LIABILITIES**

<b>ASSETS</b>		<b>LIABILITIES</b>	
Investment	7,000,000.00	Deposit	2,700,000.00
Cash and Bank Balance	15,009,542.51	General Revenue Balance	19,309,542.51
<b>Total</b>	<b>22,009,542.51</b>		<b>22,009,542.51</b>



**FEDERAL REPUBLIC OF NIGERIA**

**GWANDU LOCAL GOVERNMENT**

**ANNUAL FINANCIAL STATEMENT  
FOR THE YEAR  
ENDED 31ST DECEMBER, 2018**

**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 2018 and its operation for the year ended on that date.

**Treasurer**

Date



16/02/2020

**Chairman**

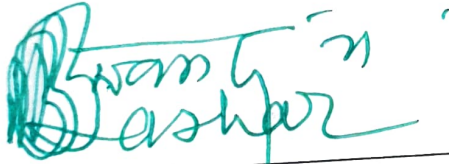


Date

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 subjected 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 statement represent a true and fair view of the financial transactions of Gwandu Local Government for the year ended 31st December 2018 and the statement of assets and liabilities show a true and fair view of the state of affairs of the local government as at date.



---

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

5

**GWANDU LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2018**

	NOTE	CURRENT YEAR Nm	PREVIOUS YEAR Nm
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
* Internally Generated Revenue	3	13,970,220	5,000,000
* Grants/Subventions	4		
* VAT	5		
* Statutory Allocations	6	940,985,525.72	696,883,958.53
* Miscellaneous	7		
<b>Total Receipts</b>		<b>954,955,745.72</b>	<b>701,883,958.53</b>
<b>Payments</b>			
* Personal Emoluments	8	526,126,398.47	503,409,579.35
* Education Services		76,050,000	85,560,000
* Transport Services		113,308,714	5,000,000
* Health Services		105,000,000	23,800,000
* Mining & Petro-Chemical Services			
* Agricultural Services		57,500,000	41,900,000
Other of General Nature	9	61,942,710	33,500,000
<b>Total Payments</b>		<b>939,927,822.47</b>	<b>693,169,579.35</b>
<i>Net Cash Flow from Operation Activities</i>		15,027,923.25	8,714,379.18
<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 Loan & Other Borrowing	11		
Dividends Received	12	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 1/1/2018			
Cash & Its equivalent 31/12/2018		16,092,398.25	8,714,379.18

**GWANDU LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF ASSET AND LIABILITIES FOR THE YEAR**  
**ENDED 31ST DECEMBER 2018**

**ACTUAL**

	<b>NOTE</b>	<b>CURRENT YEAR Nm</b>	<b>PREVIOUS YEAR Nm</b>
<b>ASSETS</b>			
Cash and Bank Balances	14	7,504,373.57	15,500,166.98
Investments	15	1,500,00.00	1,500,000.00
Advances	16		
Others	17		
<b>TOTAL</b>		<b>9,004,373.57</b>	<b>17,000,116.98</b>
<b><u>LIABILITIES</u></b>			
Deposits	18	103,600.00	103,600.00
Loans	19		
General Revenue	20	8,900,773.57	16,896,516.98
<b>TOTAL</b>		<b>9,004,373.57</b>	<b>17,000,116.98</b>

**TREASURER**

**CHAIRMAN**

**DATE:**

**DATE:**



**JEGA LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

**SUBMITTED TO**

**AUDITOR GENERAL**

**LOCAL GOVERNMENT AUDIT**

**BIRNIN KEBBI**



**STATEMENT OF FINANCIAL RESPONSIBILITIES**

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

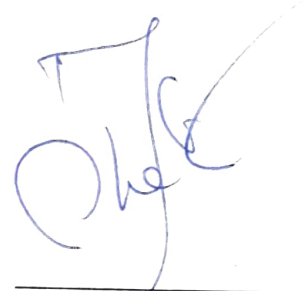
In our opinion, these financial statements fairly reflect the financial position of Local Government as 31<sup>st</sup> December, 2018 and its operations for the year ended on that date.



Treasurer

31<sup>st</sup> DEC 2018

Date



Chairman

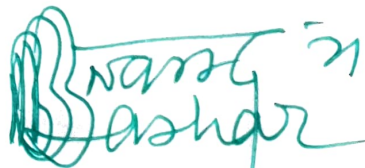
31/12/2018

Date

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

The attached financials statement have been examined 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 presents the Financial position of Jega local Government Council as at 31<sup>st</sup> December, 2018 in accordance with the appropriate sections of the Audit Act. 1956 as amended.



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

# JEGA LOCAL GOVERNMENT

## STATEMENTS OF CASHFLOW FOR THE YEAR ENDED

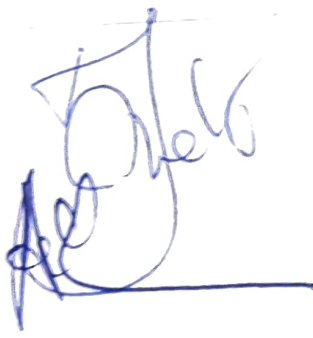
31<sup>ST</sup> DECEMBER, 2018

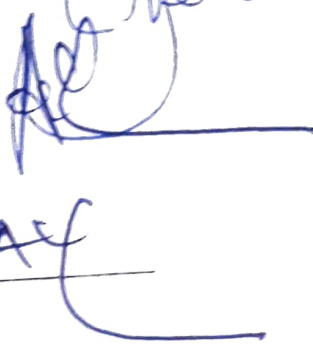
<b>CASHFLOW FROM OPERATION ACTIVITIES</b>	<b>NOTE</b>	<b>YEAR 2018</b>	<b>YEAR 2017</b>
<b>RECEIPT</b>			
Internally generated revenue	3	1,958,111.00	929,930.00
Grant Subjection	4		
Value added tax (VAT)	5		
Statutory Allocation	6	1,048,692,496.46	833,435,783.16
Miscellaneous	7		
<b>Total Receipts</b>		<b>1,050,650,580.46</b>	<b>834,355,713.16</b>
<b>PAYMENT</b>			
Personal Emolument	8	664,412,870.71	671,922,128.65
Education & social services			
Transport Services			
Health Services			
Mining & petro-chemical services			
Agricultural Service			
Other General Nature	9	171,219,248.03	76,345,853.63
<b>TOTAL PAYMENT</b>		<b>835,632,118.74</b>	<b>748,267,982.28</b>
Net cash flow from operating activities			
<b>Cash Flow From Investing Activities</b>			
Purchase/construction of asset	10	170,003,000.00	84,455,000.00
Purchase of financial market instrument			
Proceeds from sales of Assets			
Net cash flow from investing activities			
<b>Cash Flow From Finance Activities</b>			
Proceeds from loan & other borrowing	11		
Dividend Received	12		
Payment of Loan	13	45,015,461.72	1,635,730.36
Net Cash Flow From Investing Activities			
Net Increase/Decrease in Cash & its Equivalent		15,781,283.74	3,139,099.03
Cash & its Equivalent at 1/1/2018		65,216,824.00	15,781,283.74
Cash & its Equivalent at 31/12/2018			

# JEGA LOCAL GOVERNMENT

## STATEMENTS OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2018

ASSETS	NOTE	YEAR 2018	YEAR 2017
CASH AT HAND	14		225,600.00
CASH AT BANK	25	65,216,824.00	15,781,283.74
INVESTMENT ACCOUNT	36	2,560,800.00	2,560,800.00
ADVANCE	47		
<b>TOTAL</b>		<b>67,777,624.00</b>	<b>18,567,683.74</b>
<b>LIABILITIES</b>			
BANK OVERDRAFT	58		
DEPOSITS	69	14,060,000.00	
SURPLUS(DIFFICIT) ACCOUNT	20	53,717,624.00	
<b>TOTAL</b>		<b>67,777,624.00</b>	<b>18,567,683.74</b>

Chairman: Stella Sarah Kezbi Jega 

Treasurer: Ariny Mous Sparbir 

Date: 31<sup>st</sup> Dec 2018 this day of Tuesday



**KALGO LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR 2018**

**SUBMITTED TO**

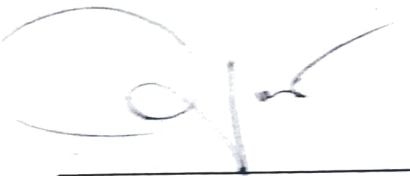
**AUDITOR GENERAL**

**LOCAL GOVERNMENT AUDIT  
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

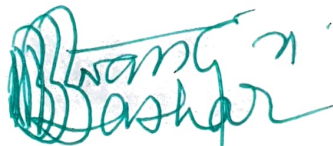
10 - 02 - 2020

Date

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

The attached financial statement has been examined in accordance with general 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 section of the Financial (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 Kalgo Local Government Council as at 31<sup>st</sup> December, 2018 in accordance with the appropriate section of the Audit Act. 1956 as amended.



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

**KALGO LOCAL GOVERNMENT**  
**STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

<b>CASHFLOW FROM OPERATION ACTIVITIES</b>	<b>NOTE</b>	<b>YEAR 2018</b>	<b>YEAR 2017</b>
Internally generated revenue	3	10,566,000.00	9,260,520.00
Grant subvention	4	50,000,000.00	25,000,000.00
Value added tax (VAT)	5	Nil	Nil
Statutory Allocation	6	763,311,288.05	634,709,758.42
Miscellaneous	7	Nil	Nil
<b>Total Receipts</b>		<b>823,877,288.05</b>	<b>668,970,278.42</b>
<b>PAYMENT</b>			
Personal Emolument	8	414,853,423.20	436,296,087.24
Education & Social Services		99,648,414.35	21,070,681.25
Transport Services		6,185,000.00	5,784,250.00
Health Services		70,962,841.20	Nil
Mining & Petro-Chemical Services		Nil	Nil
Agricultural Service		24,896,172.81	1,156,049.55
Other General Nature	9	616,545,857.57	476,317,910.44
<b>TOTAL PAYMENT</b>			
Net cash flow from operating activities			
<b>Cash Flow From Investing Activities</b>			
Purchase/construction of asset	10	159,631,140.00	143,762,101.00
Purchase of financial market instrument			
Proceeds from sales of assets		47,700,290.48	48,890,266.98
Net cash flow from investing activities			
<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		15,811,636.77	13,184,794.37



**KALGO LOCAL GOVERNMENT  
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2018**

	NOTE	CURRENT YEAR	PREVIOUS YEAR
<b>ASSETS</b>			
Cash and bank balances	14	15,811,636.00	
Investments	15	5,000,000.00	2,500,000.00
Advances	16		
Other G.	17		
<b>TOTAL</b>		<b>20,811,636.00</b>	<b>2,500,000.00</b>
<b>LIABILITIES</b>			
Deposit	18	149,000.00	120,000.00
Loans	19		
General Revenue	20	20,662,636.10	2,380,000.00
<b>TOTAL</b>		<b>20,811,636.00</b>	<b>2,500,000.00</b>



**FEDERAL REPUBLIC OF NIGERIA**

**KOKO/BESSE LOCAL GOVERNMENT**  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2018**

**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, fairly reflect the financial position of Local Government as at 31<sup>st</sup> December 2018 and its operation for the year ended on the date.



Treasurer

22-02-20

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 2018 in accordance with the appropriate section of the Audit act 1956 as amended.



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

Date:.....

**KOKO BESSE LOCAL GOVERNMENT**  
**STATEMENT NO.1**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2018**

S/N	PARTICULARS	NOTE	CURRENT YEAR 2018	PREVIOUS YEAR 2017
	<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
	<b>RECEIPTS</b>			
	Internally Generated Revenue	3	30,872,000.00	95,955,317.20
	Grant/Subvention	4	699,600,409.11	466,091,060.54
	VAT	5	-	-
	Statutory Allocations	6	-	-
	Miscellaneous	7	-	-
	<b>TOTAL RECEIPTS</b>		<b>730,472,409.11</b>	<b>562,046,377.74</b>
	<b>PAYMENTS</b>			
	Personal Ellements		468,062,138.35	373,045,600.88
	Education Services		101,914,143.67	133,011,272.30
	Transport Services		27,000,000.00	27,000,000.00
	Health Services		100,000,000.00	100,000,000.00
	Agriculture and Petro-Chemical Services		-	-
	Agriculture	8	36,671,025.00	30,478,566.00
	<b>TOTAL PAYMENTS</b>		<b>735,647,307.02</b>	<b>577,482,204.48</b>
	Net Cash Flow from Operating activities		5,174,897.91	1,489,061.11

<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Purchase of assets	10	8,525,000.00	-
Purchase of Finance Instrument		-	4,000,000.00
Process from Sales of Assets		-	-
		<b>8,525,000.00</b>	<b>4,000,000.00</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>			
Proceeds From Financing Borrowing	11	-	-
Divided Received	12	-	-
Repayment of Loan	13	-	-
<b><u>NG CASH FLOW INVESTING ACTIVITIES</u></b>		NIL	NIL
NG Increase/Decrease in Cash & Its Equivalent		-	-
Cash & Its Equivalent (1/1/2018)		41,514.27	163,373.15
Cash & Its Equivalent 31/12/2018		261,373.34	176,734.23
		<b><u>302,887.62</u></b>	<b><u>340,107.38</u></b>

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

**STATEMENT OF ASSET AND LIABILITIES FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2018**

S/N	PARTICULARS	NOTE	CURRENT YEAR 2018	PREVIOUS YEAR 2017
	<b>ASSETS</b>			
	Cash and Bank Balance	14	302,887.62	163,373.15
	Investment	15	8,525,000.00	4,000,000.00
	Advance	16	-	-
	Others	17	-	-
			<b>8,827,887.62</b>	<b>4,163,373.15</b>
	<b>LIABILITIES</b>			
	Deposits	18	3,652,989.71	1,079,558.29
	Loan	19	-	-
	General Revenue	20	5,174,877.11	3,083,814.16
			<b>8,827,887.62</b>	<b>4,163,373.14</b>



# **MAIYAMA LOCAL GOVERNMENT**

**STATEMENT OF ESSETS AND LIABILITIES**

**FOR YEAR 2018**

**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, 2018 and its operations for the year ended on that date.

Treasurer

*A. K. Kambh*

Date

*15/02/20*

Chairman

Date

*15/02/20*

**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, 2018** 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

STATEMENT OF ASSET AND LIABILITIES AS AT .....31/12/2018

ASSTES	NOTE	CURRENT YEAR	PREVIOUS YEAR
CASH AT HAND	1	NIL	
CASH AT BANK	2	119,908,583.66	14,027.59
INVESTMENT ACCOUNT	3	8,818,890.00	8,818,890.00
ADVANCES	4	NIL	-
<b>TOTAL</b>		<b>128,727,473.66</b>	<b>8,832,917.59</b>
LIABILITIES	5	NIL	-
BANK OVERDRAFT	6	NIL	-
DEPOSITS	7	2,767,626.51	486,509.45
SURPLUS (DEFICIT) ACCOUNT		125,959,847.15	8,346,408.14
<b>TOTAL</b>		<b>128,727,473.66</b>	<b>8,832,917.59</b>

Chairman:.....

Treasurer:.....

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

**MAIYAMA LOCAL GOVERNMENT COUNCIL**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

	NOTES	CURRENT 2018	PREVIOUS 2017
<b>Cash Flows from Operating Activities</b>			
<b>RECEIPTS</b>			
• Internal General Revenue	3	298,945.00	188,000.00
• Grants/Subventions	4	-	-
• Vat	5	-	-
• Statutory/Allocation	6	1,125,883,820.81	573,329,505.43
• Miscellaneous	7	-	-
<b>Total Receipts</b>		<b>1,126,182,765.81</b>	<b>573,517,505.43</b>
<b>PAYMENTS</b>			
• Personal Emoluments	8	441,090,657.28	342,182,101.32
• Education Services		152,789,123.56	76,000,000.00
• Transport Services		42,975,000.00	42,000,500.00
• Health Services		173,416,255.00	-
• Mining & Petro-Chemical Services		-	-
• Agricultural Services Other of	9	130,654,322.12	-
• General Nature		65,348.824.19	113,335,403.91
<b>Total Payments</b>		<b>1,006,274,182.15</b>	<b>573,518,005.23</b>
<i>Net Cash Flow from Operation Activities</i>		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			



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

STATEMENT OF ASSETS AND LIABILITIES FOR

THE YEAR.....2018.....

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, 2018** 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

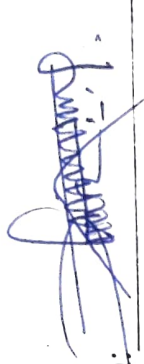
We accept responsibility for the integrity of those financial statement, the information they contain and their compliance with the Finance (control and management) Act 1958 as amended.

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

Treasurer



Chairman:



Date: 23-2-2020

Date: 23/2/2020

.....NGASK.....LOCAL GOVERNMENT  
 |

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

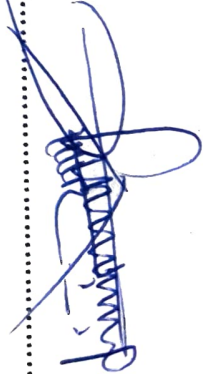
CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR 2018	PREVIOUS YEAR 2017
<b>RECEIPTS</b>			
Internally Generated Revenue	3	3,178,000.00	41,323,000.00
Grant Subvention	4	1,041,985.00	
VAT	5		
Statutory Allocation	6	970,793,742.86	805,101,768.07
Miscellaneous	7		
<b>TOTAL RECEIPTS</b>		<b>975,013,727.86</b>	<b>846,424,768.07</b>
<b>PAYMENTS</b>			
Personnel Enrolment	8	412,909,731.71	321,789,007.62
Education Services	9		
Transport Services	10	290,195,785.96	239,391,911.09
Health Services			
Mining and Petro-Chemical Service		149,423,965.14	248,916,686.14
Other General Nature		<b>852,529,482.81</b>	<b>810,097,604.85</b>
<b>TOTAL PAYMENTS</b>		<b>122,484,245.05</b>	<b>36,327,163.22</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash from investing activities			
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		4,245.05	15,513,163.22
Net and equivalent as at.....			



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

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018**

ASSETS	NOTE	CURRENT YEAR	PREVIOUS YEAR
		2018	2017
CASH AT HAND	14	3,560.15	2,150.20
CASH AT BANK	15	684.90	15,513,163.22
INVESTMENTS	16	15,000,000.00	-
ADVANCES	17	-	-
<b>TOTAL</b>		<b>15,004,245.05</b>	<b>15,515,313.42</b>
<b>LIABILITIES</b>			
BANK OVERDRAFT	18	-	-
DEPOSITS	19	-	-
DEFICIT/SURPLUS	20	15,004,245.05	-
<b>TOTAL</b>		<b>15,004,245.05</b>	<b>15,515,313.42</b>

CHAIRMAN:.....

TREASURER:.....

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



**.....SAKABA..... LOCAL GOVERNMENT  
SCHEDULE OF CAPITAL EXPENDITURE FOR  
THE YEAR...2018.....**

**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.

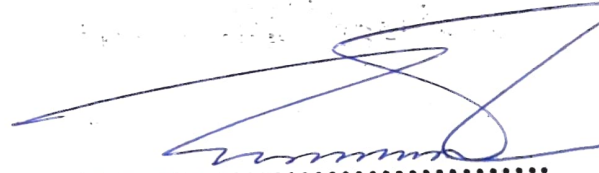
In our opinion these financial statement fairly reflect the financial position of Sakaba Local Government as at 31<sup>st</sup> December, 2018 and its operations for the year ended on that date.



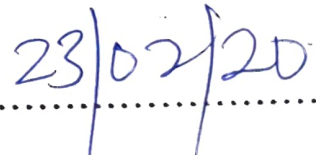
.....  
**Director Finance**



.....  
**Date**



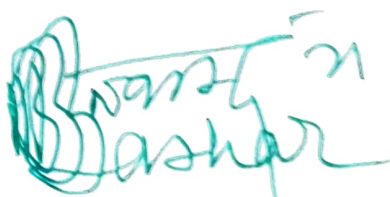
.....  
**Chairman**



.....  
**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.....Local Government for the year ended 31<sup>st</sup> December, ..... 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 Governmen**  
**Kebbi State**

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

**CASH FLOWS STATEMENT FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER...2018**

<b>CASH FLOW FROM OPERATING ACTIVITES</b>	<b>NOTE</b>	<b>CURRENT YEAR</b>	<b>PRIVIOUS YEAR</b>
Receipt	-		
Internally Generated Revenue	3	3,472,000.00	4,093,900.00
Grant Subvention	4	-	-
VAT	5	-	-
Statuary Allocation	6	488,485,351.90	565,266,677.05
Miscellaneous	7	325,240,306.48	
Total Receipts		817,197,658.38	660,221,298.05
<b>PAYMENT</b>			
Personal Enrolment	8	488,438,791.90	474,916,490.16
Education Services		96,200,000.00	56,190,210.00
Transport Services		29,916,464.48	23,498,510.00
Health Services		32,411,000.00	78,506,200.00
Mining & Petrol Chemical Services		-	-
Other General Nature	9	170,231,402.00	55,001,690.00
TOTAL Payment		817,197,658.38	660,221,298.05
<b>CASH FLOW FROM OPERATING ACTIVITY</b>	<b>10</b>		
Cash Flow from investing Activity	6	3,560,000.00	2,460,115.00
Purchase Construction Assets	7	2,000,000.00	1,817,618.00
Purchase from sale of asset		-	-
Net cash Flow From investing Activity			
Purchase From Loan & Other Borrowing			
Devident Drivers	8	280,000.00	200,000.00
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 2018

ASSETS	NOTE	CURRENT YEAR	PRIVIOUS YEAR
CASH AND CASH AT BANK BALANCES	14		
CASH AT HAND		40,050.00	119,000.00
CASH AT BANK		21,512,042.75	11,917,308.74
<b>TOTAL</b>		<b>21,552,209.75</b>	<b>12,036,308.74</b>
INVESTMENT	15	6,500,000.00	6,500,000.00
ADVANCES	16	-	-
OTHERS	17	-	-
RECURRENT EXPENDITURE		716,900,725.33	549,608,560.41
CAPITAL EXPENDITURE		103,919,470.45	89,080,454.72
<b>TOTAL</b>		<b>820,820,195.78</b>	<b>645,189,015,13</b>
DEPOSIT	18	2,364,239.77	-
LOANS	19	-	-
REVENUE	20	3,472,000.00	4,093,900.00

# **FEDERAL REPUBLIC OF NIGERIA**



## **SHANGA LOCAL GOVERNMENT**

**ANNUAL FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31<sup>st</sup> DECEMBER, 2018**

**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 2018 and its operations for the year ended on that date.

  
TREASURER

  
CHAIRMAN

DATE 15/2/2020

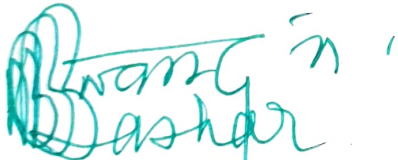
DATE 15-2-2020



**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, 2018** in accordance with the appropriate sections of the Audit Act. 1956as amended



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

Date:.....

# SHANGA LOCAL GOVERNMENT

## CASH FLOW STATEMENT

	NOTES	CURRENT YEAR 2018	PREVIOUS YEAR 2017
<b>ASSETS</b>			
<b>Receipt</b>			
Internally Generated Revenue		12,701,369.42	34,811,700.00
Grant subvention			
VAT			2,571,428.63
Statutory Allocation		764,333,000.05	628,081,189.63
Miscellaneous			
<b>Total Receipts</b>		<b>777,034,369.47</b>	<b>665,401,318.19</b>
<b>PAYMENT</b>			
Personal Enrolment		651,163,686.47	580,026,912.61
Education Services			
Transport Service			19,414,650.00
Health Service		15,098,990.20	11,630,000.00
Mining & Petrol Chemical Service			
Other General Nature		108,770,192.60	40,765,350.00
<b>Total Payment</b>		<b>775,032,869.47</b>	<b>663,399,818.19</b>
<b>CASH FLOW FROM</b>			
<b>OPERATING ACTIVITY</b>			
Cash flow from investing activity			
Purchase Construction Assets			
Purchase from Sale of Assets			
<b>Net Cash flow from investing activity</b>			
Purchase from loan & other borrowing			
Devident Drivers			
Payment of Loan			
Cash flow from Investing activity			
<b>Net increase/decrease in cash</b>			
<b>Net &amp; equivalent as at 31<sup>st</sup> Dec. 2018</b>		<b>2,001,500.00</b>	<b>2,001,500.00</b>

## STATEMENT NO. 4

### SHANGA LOCAL GOVERNMENT COUNCIL STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018

	NOTE S	CURRENT YEAR 2018	PREVIOUS YEAR 2017
<b>ASSETS</b>			
Cash and Bank Balance	14	4,362.16	15,513,693.79
Investment	15	5,000,000.00	5,000,000.00
Advances	16		
Others	17		
<b>TOTAL</b>		<b><u>5,004,362.16</u></b>	<b><u>20,513,693.79</u></b>
<b>LIABILITIES</b>			
Deposit	18		
Loan	19		
General revenue	20	5,004,362.16	20,513,693.79
<b>TOTAL</b>		<b><u>5,004,362.16</u></b>	<b><u>20,513,693.79</u></b>

### STATEMENT NO. 3

## SHANGA LOCAL GOVERNMENT COUNCIL

### CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

	NOTE S	CURRENT YEAR 2018	PREVIOUS YEAR 2017
<b><u>Cash flow from operating activities</u></b>			
<b><u>Receipts</u></b>			
❖ Internal Generated Revenue	3	12,701,369.42	7,811,700.00
❖ Grants/subventions	4		
❖ VAT	5		
❖ Statutory Allocations	6	764,333,000.00	628,081,189.63
❖ Miscellaneous	7		
<b>Total Receipts</b>		<b><u>777,034,369.47</u></b>	<b><u>635,892,857.63</u></b>
<b><u>Payments</u></b>			
❖ Personal Emoluments	8	651,163,686.47	580,096,917.61
❖ Education services			19,414,650.00
❖ Transport Service			11,630,000.00
❖ Healthy Service		15,098,990.20	
❖ Mining and Petrol-Chemical Services			
❖ Agricultural Services			
❖ Other of General Nature	9	108,770,192.80	40,765,350.00
<b>Total Payments</b>		<b>775,032,869.47</b>	<b>651,836,912.61</b>
<b>Net Cash flow from operation activities</b>			
<b><u>Cash Flow from Investing Activities</u></b>			
Purchase/Construction of Assets	10		
Purchase of Financial market Instrument			
Proceeds from sales of Assets			
<b>Net Cash Flow from Investing Activities</b>			
<b><u>Cash Flow from Financing Activities</u></b>			
Proceeds from Loan & Borrowing	11		
Dividends Received	12		
Payment of Loan			
<b>Net Cash Flow from Investment Activities</b>	13		
<b>Net Increase/Decrease in Cash &amp; its Equivalent</b>			
Cash & its equivalent at 1/1/2018			
Cash & its equivalent at 31/12/2018		2,001,500.00	2,001,500.00



**SURU LOCAL GOVERNMENT  
STATEMENT OF ASSETS AND LIABILITIES  
FOR  
THE YEAR 2018  
SUBMITTED TO  
AUDITOR GENERAL  
LOCAL GOVERNMENT AUDIT  
BIRNIN KEBBI**

## STATEMENT OF FINANCIAL RESPONSIBILITY

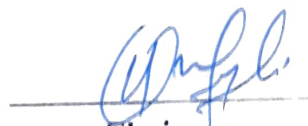
We accept responsibility for the integrity of these financial statement, the information conform and their compliance with the financial (Control and management) act 1958 as amended.

In our opinion these financial statements fairly reflect the financial position of the local government as at 31<sup>st</sup> December, 2018 and its operations for the year ended on that date.



Treasurer

Date: 3/2/2020



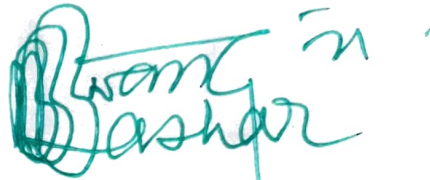
Chairman

Date: 03/02/2020

## 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 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, 2018 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 NO. 3****SURU****LOCAL GOVERNMENT COUNCIL****CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

S/N	Cash flow from operating Activities	Notes	Current Year (20018) NM	Previous Year(2017) NM
	<b><u>Receipts</u></b>			
	Internal Generated Revenue	3	11,092,920	8,038,500.00
	Grants/Subventions	4		
	VAT	5		
	Statutory Allocations	6	861,314,452.60	738,005,172.07
	Miscellaneous	7		
	<b>Total Receipts</b>		<b>872,407,372.60</b>	<b>746,043,672.07</b>
	<b><u>Payments</u></b>			
	Personal Emoluments	8	680,848,908.40	573,420,116.57
	Education Services		24,100,200.00	44,493,016
	Transport Service		18,500,000.00	13,500,000.00
	Health Service		67,580,413.00	42,870,000
	Mining and Petrol-Chemical Services			
	Agricultural Services		36,000,000.00	21650,489.50
	Other of General Nature	9	43,773,851.20	48,100,000.00
	<b>Total Payments</b>		<b>870,803,372.60</b>	<b>725,943,167.07</b>
	<b>Net Cash flow from Operation Activities</b>		<b>1,604,000.00</b>	<b>2,010,050.00</b>
	<b><u>Cash Flow from Investing Activities</u></b>			
	Purchase/Construction of Assets	10	Nil	Nil
	Purchase of Finance market Instrument		Nil	Nil
	Proceeds from sales of Assets		Nil	Nil
	<b>Net Cash Flow from Investing Activities</b>		<b>Nil</b>	<b>Nil</b>
	<b><u>Cash Flow from Financing Activities</u></b>			
	Proceeds from Loan & Borrowing	11	Nil	Nil
	Dividends Received	12	Nil	Nil
	Repayment of Loan	13	Nil	Nil
	<b>Net Cash Flow from Investment Activities</b>			
	<b>Net Increase/Decrease in Cash &amp; its Equivalent</b>			
	<b>Cash &amp; its equivalent at 1/1/2018</b>			
	<b>Cash &amp; its equivalent 31/12/2018</b>		<b>1,604,000.00</b>	<b>2,010,050.00</b>



## STATEMENT NO. 4

**SURU**

LOCAL GOVERNMENT COUNCIL

**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2018**

S/N	Cash flow from operating Activities	Notes	Current Year (20018) NM	Previous Year(2017) NM
	<b><u>ASSETS</u></b>		6,748,536.65	18,595,758.13
1	Cash and Bank Balance	14	4,000,000.00	4,000,000.00
2	Investment	15		
3	Advances	16		
4	Others	19		
	<b>Total Receipts</b>		<b>10,748,536.65</b>	<b>22,595,758.13</b>
	<b><u>LIABILITIES</u></b>			
	Deposit	18	3,656,650.00	3,077,700.00
	Loan	19		
	General Revenue	20	7,091,886.65	19,518,058.13
	<b>TOTAL</b>		<b>10,748,536.65</b>	<b>22,595,758.13</b>



**YAURI LOCAL GOVERNMENT**

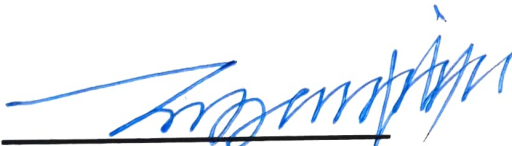
**STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR 2018**

**SUBMITTED TO**

**AUDITOR GENERAL  
LOCAL GOVERNMENT AUDIT  
BIRNIN KEBBI**

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 2018 its operations for the year ended on that date.

Treasurer: 

Chairman: 

Date: 03/03/2020

Date: 10-03-2020

## **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 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, 2018 in accordance with appropriate section of Audit Act 1956 as amended.



**Bashar Bala Bashar**

Ag. Auditor General for the Local Govt.  
Kebbi State

**YAURI LOCAL GOVERNMENT  
CASH FLOWS STATEMENT FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2018**

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
RECIPT	-	-	
Internally Generated Revenue	3	18,892,343.24	
Grant Subvention			
Vat			
Statutory Allocation	6	774,003,860.68	
Miscellaneous			
<b>TOTAL RECIPTS</b>		<b>792,896,203.92</b>	
<b>PAYMENT</b>			
Personal enrolment	8	584,663.233.48	
Education services	9	3,700,401.12	
Transport services	10	10,138,500	
Health services	19	5,331,410.17	
Mining & petrol chemical services	20	-	
Other general nature		174,058,463.09	
<b>TOTAL PAYMENT</b>		<b>777,892,007.86</b>	
<b>CASHL FLOW FROM OPERATING ACTIVITY</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	15,004,196.06	15,833,821.82
INVESTMENT ACCOUN	3	5000,000.00	5000,000.00
ADVANCES	4		
<b>TOTAL</b>		<b>20,004,196.06</b>	<b>20,833,821.82</b>
LIABILITIES	5	-	-
BANK OVERDRAFT	6	-	-
DEPOSITS	7	4,000,000	
SURPLUS (DEFICIT) ACCOUNT		16,004,196.06	
<b>TOTAL</b>		<b>20,004,196.06</b>	<b>20,833,821.82</b>

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

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

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

**FEDERAL REPUBLIC OF NIGERIA**



**ZURU LOCAL GOVERNMENT**

**ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 2018**

**SUBMITTED TO**

**AUDITOR GENERAL**

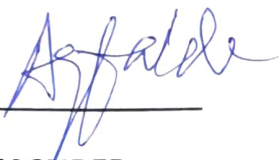
**LOCAL GOVERNMENT AUDIT**

**BIRNIN KEBBI, 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.

  
\_\_\_\_\_

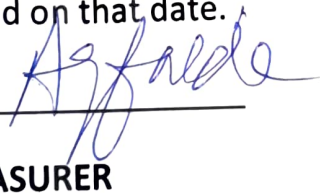
**TREASURER**

28-09-2020

**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, 2018 and its operation for the year ended on that date.

  
\_\_\_\_\_

**TREASURER**

  
\_\_\_\_\_

**CHAIRMAN**

28-09-2020

**DATE**

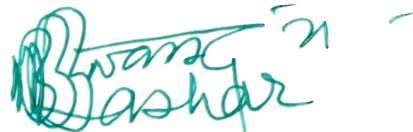
28/09/2020

**DATE**



## 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 theYear ended 31<sup>st</sup> December, 2018 and the Statement of Asset 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 LocalGovernment  
Kebbi State.

ZURU LOCAL GOVERNMENT

CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018

<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>	<b>NOTE</b>	<b>YEAR 2018 R</b>	<b>YEAR 2017 R</b>
<b><u>Receipts</u></b>			
• Internally Generated revenue	3	12,980,200.00	12,396,350.00
• Grant Subvention	4	Nil	Nil
• VAT	5	Nil	Nil
• Statutory Allocation	6	999,474,191.77	705,866,968.95
• Miscellaneous	7	Nil	Nil
<b>Total Receipts</b>		<b>1,012,454,391.77</b>	<b>718,263,318.95</b>
<b><u>PAYMENTS</u></b>			
• Personal Enrolments	8	858,246,604.81	663,152,270.55
• Education Services		-	Nil
• Transport Services		-	Nil
• Health Services		-	Nil
• Mining & Petrol Chemical Service		-	Nil
• Other General Nature	9	150,173,827.97	52,202,100.00
<b>TOTAL Payments</b>		<b>1,008,420,432.76</b>	<b>715,354,370.55</b>
Net Cash Flow From Operating activities		<b>4,033,959.01</b>	<b>2,908,948.40</b>
<b><u>Cash flow from Investing Activities</u></b>			
Purchase/Construction Assets	10	Nil	Nil
Purchase of Financial Market instruments		(3,413,000.00)	(3,413,000.00)
Rent on Local Government Property		6,174,940.00	6,819,750.00
Proceeds from Sales of Assets			Nil
<b>Net Cash Flow from Investing Activities</b>		<b>2,761,940.00</b>	<b>3,406,750.00</b>
<b><u>Cash Flow From Financial Activities:</u></b>			
Proceeds From Loan and Other Borrowings	11	Nil	Nil
Dividends Received	12	Nil	Nil
Repayment of Loans	13	Nil	Nil
<b>Net Cash Flow From Financial Activities</b>			
Net Increase/Decrease In Cash & Its Equivalent		6,795,899.01	6,315,698.40
Cash and Its Equivalent at 1 <sup>st</sup> January, 2018		<b>14,670,088.80</b>	<b>8,354,384.40</b>
Cash and Its Equivalent at 31 <sup>st</sup> December, 2018		<b>21,465,987.81</b>	<b>14,670,088.80</b>

**ZURU LOCAL GOVERNMENT**  
**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2018**

ASSET	NOTES	YEAR 2018 ₦	YEAR 2017 ₦
Cash at Hand	14	Nil	Nil
Cash at Bank	14	1,787,673.01	407,832.14
Cash in Transits		Nil	14,262,248.66
Investments	15	3,413,000.00	3,413,000.00
Advances	16	Nil	Nil
Others	17	Nil	Nil
<b>TOTAL</b>		<b>5,200,673.01</b>	<b>18,083,080.80</b>
<b><u>LIABILITIES</u></b>			
Bank Overdraft		Nil	10,000,000.00
Deposits	18	1,166,714.00	5,174,132.40
Loans	19	Nil	Nil
General Revenue Reserve	20	4,033,959.01	2,908,948.40
<b>TOTAL</b>		<b>5,200,673.01</b>	<b>18,083,080.80</b>