



**AUDITED FINANCIAL STATEMENTS**

**OF**

**THE TWENTY- ONE LOCAL GOVERNMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**



**ALIERO LOCAL GOVERNMENT**

**AUDITED FINANCIAL STATEMENTS FOR**

**THE YEAR 2020**

**SUBMITTED TO**

**AUDITOR GENERAL**

**FOR LOCAL GOVERNMENTS**

**KEBBI STATE**

**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.

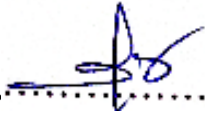
Sign:.....  
Treasurer

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 2020 and its operation for the year ended on that date.

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

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

## **STATEMENT OF OPINION OF AUDITOR GENERAL**

### **FOR LOCAL GOVERNMENTS**

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 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, 2020 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. Auditor General for Local  
Government Kebbi state

**ALIERO LOCAL GOVERNMENT**

**CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

<b>CASH FLOW FROM OPENRATING ACTIVITIES</b>	<b>NOTE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
Receipts	---	---	---
Internally generated revenue	3	20,214,870.00	24,074,668.00
Grant subvention	4	---	---
<b>VAT</b>	<b>5</b>	<b>367,168,091.78</b>	---
Statutory allocation	6	865,260,638.84	1,070,626,568.08
Miscellaneous	7	---	---
<b>Total receipts</b>	---	<b>N1,252,643,600.62</b>	<b>N1,094,701,236.08</b>
<b>PAYMENTS</b>	---	---	---
Personnel Emolument	8	321,044,420.82	317,692,911.30
Education services		139,671,485.44	81,359,299.84
Transport Services		15,675,675.00	3,294,100.00
Health services		35,850,811.44	20,912,973.34
Mining & Petrol-chemical services		---	---
Agricultural services		---	---
Other of General Nature	9	721,020,699.93	678,868,648.04
<b>TOTAL PAMENTS</b>	---	<b>N1,233,263,092.63</b>	<b>N1,102,127,932.52</b>
<b>Net cash flow from operation activities</b>	---	<b>19,380,507.99</b>	<b>(7,426,696.44)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	---	---	---
Purchase/construction of asset	<b>10</b>	---	---
Purchase of financial market instrument	---	(17,142,857.14)	(7,142,857.14)
Proceeds from sales of assets	---	---	---
Net cash flow from investing activities	---	---	---
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	---	---	---
Proceeds from loan & other borrowing	<b>11</b>	---	---
Dividends received	<b>12</b>	---	---
Repayment of loan	<b>13</b>	---	---
Net cash flow from financing activities		---	---
Net increase/decrease in cash & its equivalent		2,237,650.85	(14,569,553.58)
Cash & its equivalent at 1/1/2020		36,747.35	14,606,300.93
Cash & its equivalent at 31/12/2020		2,274,398.20	36,747.35

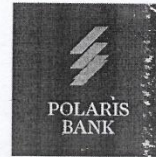
**ALIERO LOCAL GOVERNMENT**  
**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2020**

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR 2020</b>	<b>PREVIOUS YEAR 2019</b>
CASH& BANK BALANCE	14	2,200,903.50	36,747.35
INVESTMENT	15	17,142,857.14	7,142,857.14
ADVANCES	16	---	---
OTHERS	17	---	---
<b>TOTAL</b>		<b>N19,343,760.64</b>	<b>N7,179,604.49</b>
<b>LIABILITIES</b>		---	---
DEPOSITS	18	---	---
LOANS	19	---	---
GENERAL REVENUE	20	---	---
<b>TOTAL</b>		<b>N19,343,760.64</b>	<b>N7,179,604.49</b>

**ALIERO LOCAL GOVERNMENT**  
**STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2020**

<b>REVENUE</b>	<b>NOTE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
INTERNALLY GENERATED REV.	<b>21</b>	20,214,870.00	24,074,668.00
STATUTORY ALLOWANCES	<b>22</b>	1,232,428,730.62	1,070,626,568.08
CAPITAL RECEIPTS	<b>23</b>	---	---
<b>TOTAL</b>		<b>N1,252,643,600.62</b>	<b>N1,094,701,236.08</b>
<b>EXPENDITURE</b>			
RECURRENT EXPENDITURE	<b>24</b>	894,029,289.70	752,627,331.81
CAPITAL EXPENDITURE	<b>25</b>	356,413,407.42	342,037,156.84
<b>TOTAL</b>	---	<b>N1,250,442,697.12</b>	<b>N1,094,664,488.73</b>
<b>SURPLUS</b>	---	<b>2,200,903.50</b>	<b>36,747.35</b>

Polaris Bank Limited  
3, Akin Adesola Street,  
Victoria Island, Lagos, Nigeria  
Tel: +234-01-2701600, 2627598  
e-mail: info@polarisbanklimited.com  
www.polarisbanklimited.com



RC 1525101

16<sup>th</sup> April, 2021  
The Director of Finance  
Aliero Local Government  
P.M.B 9008  
Aliero  
Kebbi State.

Dear Sir/Madam,

**BANKER'S CERTIFICATE**

Account Name: ALIERO LOCAL GOVT COUNCIL  
Account Number:1751076626

The captured customer has requested for a letter of bank certificate.

We write to confirm that the closing balance of the account as of 31 December 2020 is N536,411.56K (Five Hundred and Thirty-Six Thousand, Four Hundred and Eleven Naira, Fifty-Six Kobo) only.

Please note that the information contained in this document is given on the instruction of the referenced customer and without any liability on the part of the Bank or any of its officers.

Yours faithfully,  
**For: POLARIS BANK LTD**

A handwritten signature in blue ink, appearing to be "S. A.", written over a horizontal line.

Branch Services Manager

A large, stylized handwritten signature in blue ink, appearing to be "Abdullahi S. Mohammed".

Business Development Manager

**Directors:**

Muhammad K. Ahmad, OON (Chairman), Innocent C. Ike (Ag. Managing Director/CEO), Abdullahi S. Mohammed (ED), Segun Opeke (ED), Austin Jo-Madugu, Olu Odugbemi, Abdullahi Maikano Umar, Bata G. Wakawa (Non-Executive Directors).





**Birinin Kebbi Branch**  
40, Murtala Mohammed Way, C/O P.M.B. 3005, Kano, Kebbi State, Nigeria  
Telephone: +234 068-321911, 320662. Fax: 321664  
Web: www.firstbanknigeria.com

THE DIRECTOR FINANCE,  
Aliero Local Government,  
Kebbi State.

Dear Sir / Madam,

**BANKER'S CERTIFICATE**

ACCOUNT NUMBER: 2009174612  
ACCOUNT NAME: ALIERO LOCAL GOVERNMENT

The captioned customer has requested for a letter of bank certificate.

We confirm that the closing balance of account as of 31<sup>st</sup> December 2020 is N25,532.95 ( Twenty Five Thousand Five Hundred and Thirty Two Naira Ninety Five Kobo) Only

This report is given to you in the strictest confidence and without any liability whatsoever on the part of this Bank or any of its officers.

Yours faithfully,  
For: FIRST BANK OF NIGERIA Ltd

  
Relationship Manager

  
Business Manager



BOARD OF DIRECTORS: Chairman: Ibukun A. Awosika, Managing Director/CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Directors: Urum K. Eke (MFR), Ambrose Feese, Tunde Hassan-Odukale, Lawal K. Ibrahim, Ijeoma E. Jidenna, Ebenezer A. Jolaoso, Dauda Lawal, Remi O. Oni, Obafemi A. Otudeko, Otusola A. Oworu, Ibrahim D. Waziri

**WOVEN INTO THE FABRIC OF SOCIETY**



LH/APL/1119

ALIERO BRANCH



19 April, 2021

The Director of Finance,  
Aliero Local Government Council,  
Aliero,  
Kebbi State.

Dear Sir,

**RE: REQUEST FOR BANK CERTIFICATE**

Account Number: 4003071598

Account Name: Aliero Local Government Revenue Account

The subject matter refers.

We write to confirm that the closing balance in the account as at 31<sup>st</sup> December 2020 is =N=1,245,173.25 (One Million Two Hundred and Forty-Five Thousand, One Hundred and Seventy-Three Naira Twenty-Five Kobo Only)

Do note that this report is given without any liability whatsoever on the bank or any of its officers.

Yours faithfully,

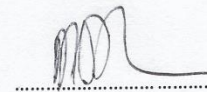
For: ECOBANK NIGERIA LIMITED



.....

**OFFE OCHUKO BRUNO**

**(Customer Service Manager)**



.....

**ABBA MAHMUD ABUBAKAR**

**(Branch Manager)**

Ecobank Nigeria Limited RC 89773

Head Office  
Plot 21, Ahmadu Bello Way, P.O. Box: 72688, Victoria Island, Lagos, Nigeria  
Tel: +234 (1) 2710391-5 E-mail: ecobank@ecobank.com  
www.ecobank.com

Board of Directors:

Mr. John O. Aboh (Chairman); Mr. Olufemi Ayeni (Independent); Mr. Ade Ayeyemi; Ms. Anel Bosman (South African); Mallam Garba Imam; Mr. Eric Odhiambo (Kenyan); Mr. Emeka Onwuka (Independent); Prof. Franca Ovadje; Mrs. Funmi Oyetunji;  
Managing Director: Mr. Patrick Akinwuntan Executive Directors: Mr. Akin Dada; Mrs. Carol Oyedeji; Mr. Adebisi Olagbami



# ALIERO MICRO FINANCE BANK LIMITED



NO. 13, ATTAHIRU ROAD, TUDUN WADA, ALIERO  
ALIERO LOCAL GOVERNMENT  
KEBBI STATE  
RC 220187



P.O. Box 17, Jega,  
Kebbi State, Nigeria

Our Ref: \_\_\_\_\_

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

6<sup>th</sup> September, 2021

The Director Finance  
Aleiro Local Government Council  
Aliero  
Kebbi State

Dear Sir,

## BANK CERTIFICATE

Account 0303000520

Account Name Aliero Local Government Revenue Account

The Subject Matter Refers

We confirm that the closing balance of account as at 31<sup>st</sup> December, 2020 is =N=393,785.74 ( Three hundred and ninety three thousand seven hundred and eighty five naira seventy four kobo only ).

This report is given to you in the strictest confidence and without any liability whatsoever on the part of this bank or any of its officers.

Yours faithfully,

Yusuf Muh'd Abdullahi

MD / CEO

### **DIRECTORS**

Alh. Dr. Usman Shehu (FCNA) - Chairman  
Mal. Yusuf Muhammad Abdullahi - MD/CEO  
Alh. Abubakar Abba - Director

Alh. Abdullahi Kallamu - Director  
Alh. Moh'd Allami - Director  
Solomon I. Alimasunya - Esq, Sec/Lega Adviser



**AREWA LOCAL GOVERNMENT**

**AUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED DECEMBER, 2020**

**SUBMITTED TO**

**AUDITOR GENERAL FOR LOCAL  
GOVERNMENTS KEBBI STATE**

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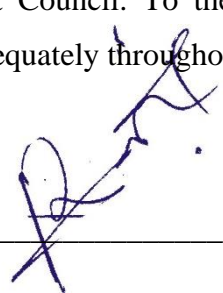
# STATEMENT OF FINANCIAL RESPONSIBILITY

## AREWA LOCAL GOVERNMENT

These Financial Statements 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 Statements complies 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

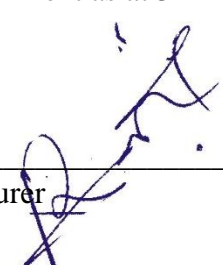


Date: 25/02/2021

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

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

\_\_\_\_\_  
Treasurer



\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Date

25/02/2021

\_\_\_\_\_  
Date

25/02/2021

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

The attached Financial Statement has been examined in accordance with the section 126 of Kebbi State Local Government Laws No.5 of 1999. 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 in my 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, 2020 and the statement of Assets and Liabilities show a true fair view of the state of affairs of the Local Government at date.



**BasharuBala Bashar**  
Auditor– General for Local Government  
Kebbi State.

**AREWA LOCAL GOVERNMENT**  
**STATEMENT OF CASH FLOW AS AT 31<sup>ST</sup> DECEMBER, 2020**

ASSETS	NOTE	2020	2019
<b>RECEIPTS</b>	-	-	-
Internally Generated Revenue	3	34,350,000.97	31,852,505.59
Grant Subvention	4		
VAT	5	483,364,232.38	
Statutory Allocation	6	2,248,915,491.73	1,708,335,053.21
Miscellaneous	7		
<b>Total Receipts</b>		<b>2,766,629,725.08</b>	<b>1,740,207,558.80</b>
<b>PAYMENTS</b>			
Personal Enrolment	8	564,515,784.96	645,058,598.50
Education Services		530,530,797.72	674,522,917.40
Transport Service		330,000,000.00	166,902,986.73
Health Services		35,850,811.44	32,555,092.66
Mining & Petro-Chemical Services			
Agricultural Services		31,405,978.29	29,646,318.89
Other General Nature	9	1,235,931,035.21	179,865,000.89
<b>TOTAL PAYMENTS</b>		<b>2,728,234,407.62</b>	<b>1,728,369,515.07</b>
Net Cash flow from operating Activities		38,395,317.46	11,838,043.78
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Purchase and Construction of Assets	10		
Purchase of Government property			
Purchase of Financial Market Instrument		(18,540,000.00)	(18,540,000.00)
Proceeds from Sale of Assets			
Net Cash Flow From Investing Activities		19,855,317.46	3,298,043.78
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from loan & Other Borrowing			
Dividend Received			
Payment of Loan			
Net Cash flow from Financing Activity		19,855,317.46	3,298,043.78
Net Increase/Decrease in Cash& its equivalent		19,855,317.46	2,885,317.14
Cash & its equivalent as at 01/01/2020		6,183,370.92	2,885,317.14
Cash & its equivalent as at 312/1/2020		26,038,688.41	6,183,370.92

**AREWA LOCAL GOVERNMENT**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT**



**31<sup>ST</sup> DECEMBER, 2020**

**STATEMENT NO. 4**

<b>S/N</b>	<b>PARTICULARS</b>	<b>2020</b>	<b>2019</b>
	<b><u>ASSETS</u></b>		
1.	CASH AT BANK	26,038,688.41	1,854,095.35
2.	INVESTMENT	18,404,000.00	8,540,000.00
3.	ADVANCES	17,208,391.22	17,208,391.22
	<b>TOTAL</b>	<b>61,651,079.63</b>	<b>28,633,718.36</b>
	<b><u>LIABILITIES</u></b>		
4.	DEPOSIT	16,795,647.58	16,795,647.58
5.	GENERAL REVENUE BALANCE	44,855,405.05	11,838,043.78
6.	LOAN	-	-
7.	OVER DRAFT	-	-
		<b>61,651,079.63</b>	<b>28,633,718.36</b>

**AREWA LOCAL GOVERNMENT  
SCHEDULE OF REVENUE FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**

**STATEMENT NO. 5**

<b>HEADS</b>	<b>DESCRIPTION</b>	<b>2020</b>	<b>2019</b>
1001	TAXES	6,200,000.00	6,100,500.00
1002	RATE	200,000.50	-
1003	LOCAL LICENCE, FEST & FINE	10,150,000.47	9,047,500.59
1004	EARNING FROM COMMERCIAL UNDERTAKING	9,800,000.00	9,630,248.00
1005	RENT ON GOVERNMENT PROPERTY	8,000,000.00	7,072,257.59
	<b>TOTAL IGR</b>	<b>34,350,000.97</b>	<b>31,852,505.59</b>
1006	INTEREST PAYMENT & DIVIDENT		
1007	GRANT		
1008	MISCELLANEOUS		
1009	STATUTORY ALLOCATION	2,732,279,724.11	1,708,355,053.21
	<b>TOTAL IGR/STATUTORY ALLOCATION</b>	<b>2,766,629,725.08</b>	<b>1,740,207,558.80</b>

**AREWA LOCAL GOVERNMENT  
SCHEDULE OF EXPENDITURE FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**

**STATEMENT NO. 5**

<b>HEADS</b>	<b>DESCRIPTION</b>	<b>2020</b>	<b>2019</b>
2001	OFFICE OF THE CHAIRMAN	77,139,957.78	20,201,008.00
2002	OFFICE OF THE SECRETARY	4,784,340.00	2,356,752.00
2003	COUNCIL	33,061,962.78	20,601,864.00
2004	CENTRAL ADMINISTRATION	100,075,420.81	47,784,091.21
2005	FINANCE AND SUPPLY	163,825,549.40	86,756,679.06
2006	SOCIAL & EDUCATION	863,916,080.19	354,706,577.39
2007	P.H.C	256,548,125.32	209,552,855.98
2008	AGRICULTURE	33,575,425.20	31,922,651.84
2009	WORKS AND HOUSING	57,526,619.29	41,452,283.88
2010	TRADITIONAL RULERS	150,505,988.73	123,654,736.18
2011	MISCELLANEOUS JOINT A/C	11,695,632.60	7,938,094.01
2012	25% LOCAL GOV'T JOINT PROJECT	353,351,151.42	106,675,575.71
2016	BUDGET AND PLANNING	24,835,337.71	42,034,771.84
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>2,124,381,505.87</b>	<b>1,349,039,834.82</b>
	<b>CAPITAL EXPENDITURE</b>	<b>597,392,814.16</b>	<b>382,209,007.36</b>
	<b>TOTAL</b>	<b>2,728,234,407.59</b>	<b>1,731,248,842.18</b>

**AREWA LOCAL GOVERNMENT  
TRIAL BALANCE AS AT 31<sup>ST</sup> DECEMBER, 2020**

<b>S/N</b>	<b>PARTICULARS</b>	<b>DR</b>	<b>CR</b>
1.	CASH AT BANK	26,038,688.41	
2.	INVESTMENT	18,404,000.00	
3.	ADVANCES	17,208,391.63	
4.	DEPOSIT		16,795,674.58
5.	GENERAL REVENUE BALANCE		44,855,405.05
	<b>TOTAL</b>	<b>61,651,080.63</b>	<b>61,651,079.63</b>

**AREWA LOCAL GOVERNMENT  
BANK RECONCILIATION ACCOUNT AS AT 31<sup>ST</sup> DECEMBER, 2020**

**ACCOUNT NUMBER:           2028452799**

**WITH FIRST BANK**

**BALANCE PER CASH BOOK:           26,058,597.19**

**LESS BANK CHARGES                   19,908.78**

**BALANCE PER BANK STATEMENT:   26,038,688.41**

**AREWA LOCAL GOVERNMENT  
SCHEDULE OF INVESTMENT FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**

<b>S/N</b>	<b>TYPE OF INVESTMENT</b>	<b>OPENING BALANCE</b>	<b>FOR THE YEAR ENDED</b>	<b>CLOSING BALANCE</b>
1.	CEMENT COMPANY OF NORTHERN NIG.	500,000.00	-	800,000.00
2.	KEBBI HOME SAVINGS & LAONS	6,404,000.00	10,000,000.00	11,904,000.00
3.	URBAN DEVELOPMENT BANK	500,000.00	-	500,000.00
4.	MICRO FINANCE KANGIWA	500,000.00	-	580,000.00
5.	FIDELITY BANK	500,000.00	-	500,000.00
		<b>18,404,000.00</b>	<b>10,000,000.00</b>	<b>18,404,000.00</b>

**AREWA LOCAL GOVERNMENT COUNCIL  
SCHEDULE OF DEPOSIT FOR THE YEAR ENDED AT  
31<sup>ST</sup> DECEMBER, 2020**

<b>CLASSIFICATION</b>	<b>TYPE OF DEPOSIT</b>	<b>OPENING BALANCE</b>	<b>DR</b>	<b>CR</b>	<b>CLOSING BALANCE</b>
D/3	WHT	8,397,837.29	8,000,000.00	8,000,000.00	8,397,837.29
D/2	VAT	4,172,837.29	8,000,000.00	8,000,000.00	4,172,837.29
D/12	NHF	4,225,000.00	-	-	4,225,000.00
<b>TOTAL</b>		<b>16,795,674.58</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>	<b>16,795,674.58</b>

**AREWA LOCAL GOVERNMENT  
GENERAL SUMMARY JANUARY – DECEMBER, 2020**

<b>S/N</b>	<b>MONTH</b>	<b>AMOUNT</b>
1.	JANUARY	491,291,929.42
2.	FEBRUARY	195,367,916.45
3.	MARCH	179,337,607.09
4.	APRIL	190,128,263.59
5.	MAY	313,797,104.11
6.	JUNE	187,130,997.27
7.	JULY	187,417,580.94
8.	AUGUST	214,475,049.18
9.	SEPTEMBER	187,893,747.27
10.	OCTOBER	216,080,977.19
11.	NOVEMBER	171,747,546.49
12.	DECEMBER	197,611,005.11
	<b>TOTAL</b>	<b>2,732,279,724.11</b>





# **ARGUNGU LOCAL GOVERNMENT**

## **AUDITED FINANCIAL STATEMENTS FOR THE YEAR 2020**

**SUBMITTED TO**

**AUDITOR GENERAL  
LOCAL GOVERNMENTS  
KEBBI STATE**

## **STATEMENT OF FINANCIAL RESPONSIBILITY**

These Financial Statement have been prepared by the Treasurer of Argungu Local Government Council in accordance with the provisions of the Finance (Council and Management) Act 1958 as amended. The Financial Statements comply with general accepted according 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 property record 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



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Treasurer

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 2020 and its operations for the year ended on that date.



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Treasurer



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Chairman

**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, 2020** in accordance with the appropriate sections of the Audit Act. 1956 as amended.



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

**STATEMENT NO. 3**  
**ARGUNGU LOCAL GOVERNMENT COUNCIL**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

	NOTES	CURRENT YEAR 2020	PREVIOUS YEAR 2019
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
" Internally Generated Revenue	3	39,246,600.00	25,450,100.00
" Grants Subventions	4		
" VAT	5	406,672,344.00	
" Statutory Allocations	6	2,043,871,232.71	1,778,713,935.99
" Miscellaneous	7		
<b>Total Receipts</b>		2,409,790,176.71	1,804,164,035.99
<b>Payments</b>			
" Personal Emoluments	8	1,694,759,993.62	1,044,963,717.56
" Education Services		438,800,000.00	254,900,000.07
" Transport Services		14,980,184.00	268,745,770.79
" Health Services		35,850,811.44	195,554,547.67
" Mining & Petro-Chemical Services			
" Agricultural Services		86,000,000.00	36,000,000.00
Other of General Nature	9	215,799,182.65	
<b>Total Payments</b>		2,486,190,176.71	1,800,164,035.99
<i>Net Cash Flow from Operation Activities</i>		3,600,000.00	4,000,000.00
<b>Cash Flow from Investing Activities</b>			
Purchase Construction of Assets	10		
Purchase of Financial Market Instruments		(14,500,000.00)	(14,500,000.00)
Proceeds from Sales of Assets			
<i>Net Cash Flow from Investing Activities</i>		(10,900,000.00)	(10,400,000.00)
<b>Cash Flow from Financing Activities</b>			
Proceeds from Loan & Other Borrowing	11		
Dividends Received	12		
Repayment of Loans	13		
<i>Net Cash Flow from Investing Activities</i>			
Net Increase/Decrease in Cash & Its Equivalent		(10,900,000.00)	10,400,000.00
Cash & Its equivalent of 1/1/2020		23,357,544.87	23,357,544.87
Cash & Its equivalent of 30/12/2020		12,457,544.87	12,457,544.87

**ARGUNGU LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2020**

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR 2020</b>	<b>PREVIOUS YEAR 2019</b>
CASH AND BANK BALANCE	14	-	-
CASH ON HAND		-	-
CASH AT BANK		23,357,576.87	52,095,130.98
INVESTMENT	15	14,500,000.00	4,500,000.00
ADVANCES	15	28,787,000.00	28,787,000.00
<b>TOTAL</b>		<b>66,644,576.87</b>	<b>85,382,130.98</b>
<b>LIABILITIES</b>			
DEPOSITS	18	16,294,445.45	16,294,445.45
LOANS	19	-	-
GENERAL REVENUE	20	2,487,790,176.71	1,779,164,035.45
<b>TOTAL</b>		<b>2,506,684,622.16</b>	<b>1,795,458,480.90</b>

**ARGUNGU LOCAL GOVERNMENT**

**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2020**

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR 2020</b>	<b>PREVIOUS YEAR 2019</b>
CASH AND BANK BALANCE	14	-	-
CASH ON HAND		-	-
CASH AT BANK		23,357,576.87	52,095,130.98
<b>TOTAL</b>		<b>23,357,576.87</b>	<b>52,067,505.43</b>
INVESTMENT	15	14,500,000.00	4,500,000.00
ADVANCES	16	28,787,000.00	28,787,000.00
OTHERS	17		
RECURRENT EXPENDITURE		1,694,759,998.62	1,044,963,717.56
CAPITAL EXPENDITURE		189,197,932.43	453,684,539.83
<b>TOTAL</b>		<b>1,883,957,931.05</b>	<b>1,498,648,257.39</b>
DEPOSITS	18	16,294,445.45	16,294,445.45
LOANS	19	-	-
REVENUE	20	<b>2,450,543,576.71</b>	<b>1,779,164,035.99</b>

## STATEMENT NO. 5

### STATEMENT OF REVENUE

HEAD	PARTICULARS	2020	2019
1001	Taxes	₦3,506,100.00	₦2,950,000.00
1002	Rate	₦5,700,000.00	₦3,400,000.00
1003	Local Licenses Fees and Fine	₦4,500,000.00	₦3,560,000.00
1004	Earning from Commercial Undertaking	₦15,980,000.00	₦8,900,000.00
1005	Rent on Govt. Property	₦9,560,000.00	₦6,640,000.00
	<b>Total IGR</b>	<b>₦39,246,600.00</b>	<b>₦25,450,100.00</b>
<b>1006</b>	Interest Payment and Dividend	Nil	Nil
1007	Grant VAT	₦406,672,344.00	Nil
1008	Miscellaneous	Nil	Nil
1009	Statutory Allocation	₦2,043,871,232.71	₦1,779,164,035.00
	<b>TOTAL</b>	<b>₦2,489,790,176.71</b>	<b>₦1,804,164,035.99</b>

## ARGUNGU LOCAL GOVERNMENT

### SCHEDULE OF EXPENDITURE FOR THE MONTH OF JAN-DEC, 2020

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>2020</b>	<b>2019</b>
2001	Office of the Chairman	2,100,54500	4,721,864.00
2002	Office of the Secretary	3,190,270.80	2,358,000.00
2003	Councilors	15,209,761.00	28,690,320.00
2004	General Administrative	179,133,566.95	46,470,638.11
2005	Finance & Supply	236,697,535.25	79,363,602.23
2006	Social Development	915,673,273.89	540,960,480.94
2007	Health Services	182,121,815.69	173,957,297.28
2008	Agriculture	19,679,947.41	21,931,012.39
2009	Works & Housing	49,311,664.54	28,813,864.22
2010	Traditional Rulers	85,798,176.63	109,094,792.47
2014	Budget & Planning	5,843,440.92	8,601,845.92
	<b>TOTAL</b>	<b>1,694,759,998.62</b>	<b>1,044,963,717.56</b>



## ARGUNGU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE FOR YEAR 2020

HEAD	DETAILS OF EXPENDITURE	2020	2019
4001	Agriculture & Rural Dev.	9,300,000.00	
4002	Livestock		
4003	Forestry		
4004	Fisheries		
4005	Manufacturing & Craft		
4006	Rural Electrification	7,000,000.00	1,000,000.00
4007	Commerce, Finance, Goods & Supply	72,809,795.14	183,938,769.04
4008	Rural Roads & Transportation	14,980,184.00	110,600,000.00
5001	Education		
5002	Health		
5003	Information		
5004	Social Development	19,160,049.62	
5005	Fire Service		
6001	Water Supply		
6002	Sewage Drainage	38,000,000.00	158,145,770.79
6003	Country & Town Planning		
6004	Community Development		
7001	General Admin/Office Building		
7002	Staff Housing	27,947,903.67	
7003	Workshops		
8001	Repayment of Loan		
<b>TOTAL</b>		<b>189,197,932.43</b>	<b>453,684,539.83</b>

## ARGUNGU LOCAL GOVERNMENT

### SCHEDULE OF DEPOSIT FOR THE MONTH OF JAN-DEC,2020

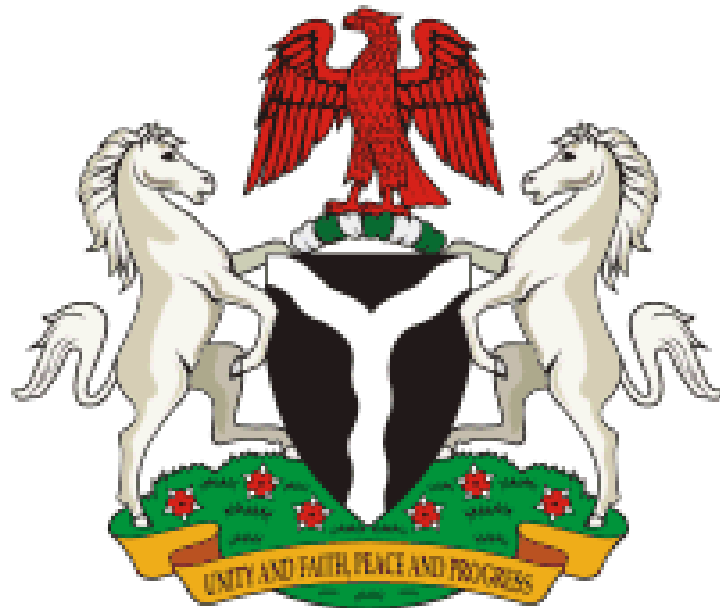
HEAD	DETAILS	OPP. BAL.	DR	CR	BALANCE
D/1	PAYE		18,854,025.69	18,854,025.69	
D/2	WATER RATE		4,044,600.00	4,044,600.00	
D/3	NULGE		3,487,304.92	3,487,304.92	
D/4	W.H.T	4,350,000.00			4,350,000.00
D/5	V.A.T	3,600,000.00			3,600,000.00
D/6	M.H.W.U	-	6,634,694.46	6,634,694.46	
D/7	K.B.S.P.B		85,795,447.65	85,795,447.65	
D/8	S.S.F		3,348,142.80	3,348,142.80	
D/9	JACK COMM.		11,101,828.01	11,101,828.01	
D/10	25%		334,670,757.83	334,670,757.83	
D/11	S.P.H.C.D		35,850,811.44	35,850,811.44	
D/12	EMPOWERMENT		3,600,000.00	3,600,000.00	
D/13	FAISALMU INVESTMENT	8,344,445.45			8,344,445.45
D/14	RE:CONSTR.		14,549,288.70	14,549,288.70	
D/15	L.G.S.C TRAINING		11,460,191.79	11,460,191.79	
D/16	GRATUITY SAVINGS		9,830,848.50	9,830,848.50	
		<b>16,294,445.45</b>	<b>543,227,941.79</b>	<b>543,227,941.79</b>	<b>16,294,445.45</b>

**ARGUNGU LOCAL GOVERNMENT**

**SCHEDULE OF ADVANCE FOR THE YEAR 2020**

<b>HEAD</b>	<b>DETAILS</b>	<b>DR</b>	<b>CR</b>	<b>BALANCE</b>
A/1	ARGUNGU EMIRATE COUNCIL	28,787,000.00		28,787,000.00
		<b>28,787,000.00</b>		<b>28,787,000.00</b>

**FEDERAL REPUBLIC OF NIGERIA**



**AUGIE LOCAL GOVERNMENT  
AUDITED FINANCIAL STATEMENTS  
FOR YEAR ENDED 2020**

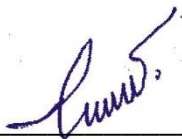
**SUBMITTED TO THE AUDITOR GENERAL  
FOR LOCAL GOVERNMENT**

**KEBBI STATE**

**STATEMENTS NO. 1**  
**STATEMENTS OF FINANCIAL RESPONSIBILITY**

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, 2020 and its operation for the year ended on that date.



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**TREASURER**



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**CHAIRMAN**

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**DATE**

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**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 Statements presents the true financial position of **Augie Local Government Council** as at **31<sup>st</sup> December, 2020** in accordance with the appropriate sections of the Audit Act. 1958 as amended.



**Basharu Bala Bashar**

Ag. Auditor General for Local Governments  
Kebbi State.

**STATEMENT NO.3**  
**AUGIE LOCAL GOVERNMENT COUNCIL**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

Cash Flows from Operating Activities	NOTES	CURRENT YEAR Nm 2020	PREVIOUS YEAR Nm 2019
<b><u>Receipts</u></b>			
* Internally Generated Revenue	3	10,500,000.00	9,900,000.00
* Grants/Subventions	4		
* VAT	5	423,971,943.73	300,850,595.72
* Statutory Allocations	6	1,286,265,296.51	1,105,547,259.42
* Miscellaneous	7		
<b>Total Receipts</b>		<b>1,720,737,239.24</b>	<b>1,416,297,855.14</b>
<b><u>Payments</u></b>			
* Personally Emoluments		421,371,198.48	471,567,919.20
* Education Services	8	334,800,009.00	167,664,527.23
* Transport Services		575,692,459.57	40,148,094.19
* Health Services		35,,850,811.44	20,912,773.34
* Mining & Petro-Chemical Services			
* Agricultural Services		30,000,000.00	30,000,000.00
* Other of General Nature		280,751,615.25	551,191,088.57
<b>Total Payments</b>		<b>1,678,466,093.74</b>	<b>1,281,484,402.53</b>
<i>Net Cash Flow from Operation Activities</i>		<b>42,271,145.50</b>	134,813,452.61
<b><u>Cash Flow from Investing Activities</u></b>			
Purchase/Construction of Assets	10	(37,125,854.50)	<b>(72,311,479.52)</b>
Purchase of Financial Market Instruments		(16,644,161.15)	<b>(6,644,161.15)</b>
Proceeds from Sales of Assets			
<i>Net Cash Flow from Investing Activities</i>		(11,498,870.15)	<b>55,857,811.94</b>
<b><u>Cash Flow from Financing Activities</u></b>			
Proceeds from Loan & Other Borrowing	11		
Dividends Received	12		
Repayment of Loans	13		
<i>Net Cash Flow from Investing Activities</i>		(11,498,861.35)	<b>55,857,811.94</b>
Net Increase/Decreases in Cash & Its Equivalent			
Cash & Its equivalent at 1/12020		58,263,298.87	<b>2,405,486.93</b>
Cash & Its equivalent at 31/12/2020		46,764,428.78	<b>58,263,298.87</b>

**AUGIE LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2020**

	NOTES	ACTUAL	
		CURRENT YEAR	PREVIOUS YEAR
		Nm 2020	Nm 2019
<b><u>ASSETS</u></b>			
Cash and Bank Balances	14	34,408,536.90	58,263,298.87
Investments	15	16,644,161.1	6,644,161.15
Advances	16		
Others	17		
<b>Total</b>		<b>51,052,698.05</b>	<b>64,907,460.02</b>
<b><u>LIABILITIES</u></b>			
Deposits	18	3,633,997.54	3,633,997.54
Loans	19		
General Revenue	20	47,418,700.51	61,273,467.43
<b>Total</b>		<b>51,052,698.05</b>	<b>64,907,460.02</b>



**SCHEDULE OF INVESTMENT FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER, 2020**

<b>S/NO</b>	<b>NATURE OF INVESTMENT</b>	<b>OPENING BALANCE</b>	<b>WITHIN THE PERIOD</b>	<b>CLOSING BALANCE</b>
1	Kebbi Home Saving	2,500,000.00	10,000,000.00	12,500,000.00
2	Cement Company of Northern Nig. PLC	4,144,161.15	-	4,144,161.15
	<b>TOTAL</b>	<b>6,644,161.15</b>	<b>10,000,000.00</b>	<b>16,644,161.15</b>



**FEDERAL REPUBLIC OF NIGERIA**



**BAGUDO LOCAL GOVERNMENT**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 2020**

**SUBMITTED TO**

**AUTOR GENERAL  
LOCAL GOVERNMENT AUDIT  
BIRNIN KEBBI, KEBBI STATE**


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## 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, 2020 and its operations for the year ended on the date.



**Treasurer**

10/02/2021

**Date**



**Chairman**

10/02/2021

**Date**

## STATEMENT NO.2

### 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 Bagudo Local Government council for the year ended 31<sup>st</sup> December, 2020 and the Statement of Assets and Liabilities show a true fair view of the State of Affairs of the Bagudo Local Government at date.



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

**BAGUDO LOCAL GOVERNMENT COUNCIL CASH FLOWS  
STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2020**

<b>S/NO</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
	Internally generated revenue	3	18,415,517.00	17,091,277.70
	Grants and subventions	4	NIL	NIL
	Value added tax	5	536,313,421.45	289,878,352.80
	Statutory allocations	6	1,494,542,455.53	1,666,273,962.00
	Miscellaneous	7	NIL	NIL
	<b>Total receipts</b>		<b>2,049,271,393.98</b>	<b>1,973,243,593.00</b>
	<b>PAYMENTS</b>			
	Personal emoluments	8	495,687,537.49	489,775,517
	Education services		447,859,117.46	465,247,045.50
	Transports services			
	Health services		35,850,811.44	35,850,811
	Mining and petrol-chemical service			-
	Agricultural services			
	Other of general nature	9	1,044,700,878.95	960,370,218
	<b>Total payment</b>		<b>2,024,098,345.34</b>	<b>1,951,243,592</b>
	Net cash flow from operating activities		25,173,048.64	22,000,001
	<b>Cash flow from investing activities</b>			
	Purchase/construction of assets	10		
	Purchase of financial market instruments		(20,000,000.00)	(20,000,000.00)
	Proceeds from sales of assets			
	Net cash flow from investing activities		5,173,048.54	2,000,001.00
	<b>Cash flow from financing activities</b>			
	Proceeds from Loan & other borrowing	11		
	Dividends received	12	587,940.00	475,237.00
	Repayment of loans	13		
	Net cash flow from financing activities			
	Net increase/decrease in cash & its		5,760,988.64	2,475,238.00
	Equivalent			
	Cash and its equivalent 1/1/2020		25,138,984.22	22,663,746.22
	Cash & its equivalent at 31/1/		30,899,972.86	25,138,984.22

**BAGUDO LOCAL GOVERNMENT COUNCIL STATEMENT  
OF ASSETS AND LIABILITIES FOR THE YEAR  
ENDED 31 DECEMBER, 2020**

S/NO	INCOME	NOTE	CURRENT YEAR N	PREVIOUS YEAR N
	<b><u>ASSETS</u></b>			
A	CASH AND BANK BALANCES	14	2,149,665.85	13,522,133.00
B	INVESTMENTS	15	20,000,000.00	20,000,000.00
C	ADVANCES	16	NIL	NIL
D	OTHERS	17	NIL	NIL
	<b>TOTAL</b>		<b>22,149,665.85</b>	<b>33,522,133.00</b>
	<b>LIABILITIES</b>			
A	DEPOSITS	18	NIL	NIL
B	LOANS	19	NIL	NIL
C	GENERAL REVENUE RESERVES	20	22,149,665.85	33,552,133.00
	<b>TOTAL</b>		<b>22,149,665.85</b>	<b>33,522,133.00</b>



**BAGUDO LOCAL GOVERNMENT SCHEDULE OF  
INVESTMENT DECEMBER, 2020**

<b>S/N O</b>	<b>NATURE OF INVESTMENT</b>	<b>OPENING BALANCE</b>	<b>WITHIN THE PERIOD</b>	<b>CLOSING BALANCE</b>
1	KEBBI HOME SAVINGS	10,000,000.00	10,000,000.00	20,000,000.00
	<b>TOTAL</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>20,000,000.00</b>

**BAGUDO LOCAL GOVERNMENT  
NOTE ON THE ACCOUNTS  
NOTE 9 PERSONAL EMOLUMENTS**

**THE TOTAL FIGURE OF THE OTHERS OF GENERAL NATURE FOR  
THE YEAR 2020 COMPRISES THE FOLLOWING**

<b>S/NO</b>	<b>DETAILS</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
1	Capital expenditure	267,742,133.00	167,733,178.00
2	Overhead cost	101,882,222.27	161,373,637.40
3	LG staff pension board	108,754,935.99	102,778,350.96
4	Primary staff pension board	76,109,159.03	82,831,724.28
5	Social security welfare fund	3,686,639.92	4,423,016.70
6	Joint account committee fund	11,177,149.92	12,383,767.00
7	LG. service comm. training fund	12,534,577.74	15,038,256.60
8	Kebbi state emirate councils	44,239,635.78	51,674,615.70
9	JAC rural infrastructure	368,664,054.35	409,878,352.80
10	Per. sec. special services	3,600,000.00	3,600,000.00
11	LG. gratuity savings	1,518,337.20	1,518,337.20
12	Lgea gratuty savings	23,611,907.88	
13	Pension contribution	21,180,126.07	21,685,533.36
	<b>TOTAL OTHERS GENERAL NATURE</b>	<b>1,044,700,878.95</b>	<b>960,370,218.00</b>

**BAGUDO LOCAL GOVERNMENT  
NOTE ON THE ACCOUNTS  
NOTE 8 PERSONAL EMOLUMENTS**

**THE TOTAL FIGURE OF THE PERSONAL EMOLUMENTS FOR  
THE YEAR 2020 COMPRISES THE FOLLOWING**

<b>S/NO</b>	<b>DETAILS</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
1	PERSONAL COST	437,969,759.76	425,245,629.11
2	PAYE	21,674,722.53	24,270,869.04
3	NULGE	3,351,895.35	3,508,487.88
4	MUHU	4,837,464.34	5,350,461.12
5	WATER RATES	4,237,853.81	5,291,520.00
6	PENSION CONTRIBUTIONS	19,457,841.70	21,685,533.36
7	NHF (STAFF CONTRIBUTION)	4,158,000.00	4,423,016.70
	<b>TOTAL PERSONAL EMOLUMENTS</b>	<b>495,687,537.49</b>	<b>489,775,517.21</b>

**BAGUDO LOCAL GOVERNMENT STATEMENT OF TOTAL  
EXPENDITURE FOR THE YEAR ENDED 31ST ST DECEMBER 2020**

<b>S/NO</b>	<b>DETAILS</b>	<b>NOTE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
1	PERSONAL EMOLUMENTS		495,687,537.49	489,775,517.21
2	EDUCATION SERVICES		447,859,117.46	465,247,045.50
3	HEALTH SERVICES		35,850,811.44	35,850,811.44
4	OTHERS OF GENERAL NATURE		1,044,700,878.95	960,370,218.00
	<b>TOTAL RECURRENT AND CAPITAL EXPENDITURE</b>		<b>2,024,098,345.34</b>	<b>1,951,243,592.15</b>

**BAGUDO LOCAL GOVERNMENT STATEMENT OF RECURRENT  
EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2020**

<b>S/NO</b>	<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
1	2001	Office of the chairman	5,682,272.40	5,682,272.40
2	2002	Office of the secretary	3,720,570.84	2,720,570.84
3	2003	Council	30,456,696.00	30,456,696.00
4	2004	Central administration	39,439,022.71	38,546,115.68
5	2005	Finance and supply	61,107,201.13	57,620,891.62
6	2006	Social comm. development	31,156,565.68	27,670,256.17
7	2007	Health	130,529,325.99	127,647,352.70
8	2008	Agriculture and nat. res	40,535,515.37	34,049,205.86
9	2009	Works, transport & services	24,725,687.88	19,839,738.36
10	2010	Traditional offices	48,749,102.00	48,749,103
11	2013	Miscellaneous		
12	2015	Recurrent surplus		
13	2016	Budget and planning		
		Others (PAYE, NULGE MHWU ETC)	57,717,777.73	64,529,888
		<b>TOTAL</b>	<b>495,687,537.49</b>	<b>489,775,517.21</b>

**BAGUDO LOCAL GOVERNMENT STATEMENT OF REVENUE FOR  
THE YEAR ENDED 31ST DECEMBER 2020**

S/NO	HEAD	DETAILS OF REVENUE	YEAR 2020	YEAR 2019
1	1001	Taxes	2,480,000.00	1,063,000.00
2	1002	Rates	1,049,100.00	1,423,040.00
3	1003	Local licenses fees & fines	2,700,000.00	2,570,000.00
4	1004	Earnings from commercial undertakings	8,415,517.00	7,519,000.30
5	1005	Rent on Local Govt. properties	3,182,960.00	4,041,000.00
6	1006	Interest payments & dividend	587,940.00	475,237.00
7	1007	Grants		
8	1008	Miscellaneous		
		Total in ternally generated revenue	18,415,517	17,091,277.70
9	1009	i. VAT	536,313,421.45	289,878,352.80
		ii. Statutory Allocations	1,494,542,455.53	1,666,273,962.00
		Total Statutory Allocations	2,030,855,876.98	1,956,152,314.80
		<b>GRAND TOTAL</b>	<b>2,049,271,393.98</b>	<b>1,973,243,592.50</b>

**BAGUDO LOCAL GOVERNMENT STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2020**

<b>S/NO</b>	<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
1	4001	Agric and Rural Development	52,500,000.00	25,500,000.00
2	4002	Livestock	-	
3	4003	Forestry	22,500,000.00	
4	4004	Fisherie	-	-
5	4005	Manufacturers	-	
6	4006	Rural Electrification	12,000,000.00	25,000,000.00
7	4007	Commerce and Industry	-	
8	4008	Roads transport and Bridges	17,000,000.00	44,100,000.00
9	5001	Education	-	
10	5002	health Service	7,000,000.00	4,143,000.00
11	5003	Information	-	
12	5004	Social Development	28,084,982	2,780,000.00
13	5005	Fire Servces	-	-
14	6001	Water Resources	-	
15	6002	Sewages and Drainages	97,000,000.00	27,879,480.00
16	6003	Town & Country Planning	-	
17	6004	Community Development	-	15,000,000.00
18	7001	General Administration	-	-
19	7002	Staff Housing	31,657,151.00	22,330,698.00
20	7003	Work Shop	-	1,000,000.00
21	8001	Repayment of Loans	-	-
	<b>TOTAL</b>	<b>Total Capital Expenditure</b>	<b>267,742,133.00</b>	<b>167,733,178</b>

# KEBBI STATE OF NIGERIA



**AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER, 2020**



# KEBBI STATE OF NIGERIA



## AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

**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, 2020 and its operation for the year ended on that date.



**TREASURER**



**CHAIRMAN**

---

**DATE**

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**DATE**

## **STATEMENT OF OPINION OF THE AUDITOR GENERAL**

The attached Financial Statement have been examined in accordance with section 32.0 to section 32.2 of Financial Memoranda for Local Governments, Which have been prepared under the accounting policies set out in the Financial Memoranda. I have obtained at 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, 2020 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. Auditor General for Local Government***  
***Kebbi State.***

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

	NOTES	CURRENT YEAR Nm	PREVIOUS YEAR Nm
<b><u>Cash flow from operating Activities</u></b>			
<b><u>Receipts</u></b>			
• Internal Generated Revenue	3	46,539,398.96	46,265,635.02
• Grants/Subventions	4	-	-
• V.A.T	5	566,424,045.80	-
• Statutory Allocations	6	2,757,439,787.00	2,518,221,788.56
• Miscellaneous	7	-	-
<b>Total Receipts</b>		<b>3,370,403,231.73</b>	<b>2,564,487,423.58</b>
<b><u>Payments</u></b>			
• Personal Emoluments	8	809,485,962.20	1,247,355,004.41
• Education Services	-	643,915,698.72	620,500,200.00
• Transport Services	-	-	84,030,574.76
• Health Services	-	34,800,000.00	315,700,000.00
• Mining and Petro-Chemical Services	-	-	-
• Agricultural Services	-	341,681,491.17	276,150,000.00
• Other of General Nature	9	1,528,015,540.80	12,138,140.00
<b>Total Payments</b>		<b>3,357,898,692.89</b>	<b>2,563,843,344.41`</b>
<i>Net Cash flow from Operation Activities</i>		<i>12,504,538.84</i>	<i>8,613,504.81</i>
<b><u>Cash flow from Investing Activities</u></b>			
• Purchase/Construction of Assets	10	{17,142,857.14}	(7,142,857.14)
• Purchase of Finance Market Instrument		-	-
• Proceeds from Sales of Assets			
<i>Net Cash flow from Investing Activities</i>			<i>1,470,647.27</i>
<b><u>Cash flow from Financing Activities</u></b>			
• Proceeds from Loan & Borrowing	11	-	
• Dividends Received	12	-	
• Repayment of Loan	13	-	
• Net Cash flow in the Investing Activities		-	
• Net Increas/Decrease in Cash & its Equi		(4,638,318.30)	1,470,647.14
• Cash & its Equivalent at 1/1/2020.....		4,716,834.47	3,246,187.20
• Cash & its Equivalent at 31/12/2020.....		78,516.17	4,716,834.47

**AS AT 31<sup>ST</sup> DECEMBER, 2020**

	<b>NOTES</b>	<b>2020 Nm</b>	<b>2019 Nm</b>
<b><u>ASSETS</u></b>			
➤ Cash in Hand			
➤ Cash at Bank	14	78,516.17	4,716,834.47
➤ Investment Account	15	17,142,857.14	10,675,000.00
➤ Advances	16		-
		<b>17,221,372.31</b>	<b>15,391,834.47</b>
<b><u>LIABILITIES</u></b>			
➤ Bank overdraft	17		
➤ Deposits	18	3,750,000.00	3,750,000.00
➤ Loans	19		11,641,834.47
➤ General Revenue	20	13,392,372.31	
		<b>17,221,372.31</b>	<b>15,391,834.47</b>

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

1. CAPITAL EXPENDITURE		2020 N	2019 N
<b>Head Detail</b>			
4001	<b>Agric. &amp; Rural Development</b>	37,000,000.00	25,000,000.00
4002	<b>Live Stock</b>	28,349,611.00	25,853,341.78
4003	<b>Forestry</b>	-	-
4004	<b>Fishery</b>	-	-
4005	<b>Manufacturing &amp; Craft</b>	-	-
4006	<b>Rural Electrification (Transformers)</b>	34,349,633.00	-
4007	<b>Commerce, Finance, Cooperative &amp; Supply</b>	290,345,333.00	289,668,913.75
4008	<b>Transport (Roads Constructions)</b>	340,366,499.00	996,070,959.33
4009	<b>Education</b>	74,000,000.00	-
4010	<b>Health</b>	89,000,000.00	40,000,000.00
4011	<b>Inform. Culture &amp; Education</b>	9,000,000.00	7,000,000.00
4012	<b>Social Dev., Sports &amp; Culture</b>	73,000,000.00	68,496,355.20
4013	<b>Fire Service</b>	-	-
4014	<b>Water Resources &amp; Supply</b>	98,400,000.00	65,000,000.00
4015	<b>Environmental Sanitation Serv.</b>	-	-
4016	<b>Town &amp; Country Planning</b>	-	-
4017	<b>Community Development</b>	69,000,000.00	43,000,000.00
4018	<b>General Administration</b>	53,840,000.00	48,960,000.00
4019	<b>Staff Housing</b>	71,400,000.00	15,000,000.00
4020	<b>Workshop</b>	-	-
4021	<b>Budget &amp; Planning</b>	15,000,000.00	20,000,000.00
4022	<b>Repayment</b>	-	-
		<b>N1,283,051,076.00</b>	<b>N1,644,053,570.06</b>

**BIRNIN KEBBI LOCAL GOVERNMENT COUNCIL****STATEMENT OF REVENUE AND EXPENDITURE****FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER, 2020**

<b>ACTUAL PREVIOUS YEAR Nm</b>		<b>NOTES</b>	<b>BUDGET CURRENT YEAR Nm</b>	<b>ACTUAL CURRENT YEAR Nm</b>	<b>VARIANCE</b>
	<b>Opening Balance</b>				
	<u><b>ADD REVENUE</b></u>				
	Rates	21	38,066,078.00	4,311,763.48	33,754,314.52
	Fines, Fees & Licenses	22	70,707,158.00	8,423,568.00	62,283,590.00
	Earning & Sales	23	98,011,684.00	6,000,000.00	92,016,684
	Rent on Government Property				
	Interest & Dividend	24	77,000,000.00	-	-
	Taxes	25	16,281,320.00	534,368.00	15,706,952.00
	Statutory Allocation	26	3,332,705,883.77	3,323,863,833.77	8,842,049.23
	Miscellaneous Revenue	27	28,708,013.00	4,000,000.00	24,708,013.00
	<b>TOTAL REVENUE (a)</b>		<b>3, 370,403,232.73</b>	<b>3,343,133,533.25</b>	<b>289,638,589.75</b>
	<u><b>LESS EXPENDITURE</b></u>				
	<b>General Administration</b>	28	1,249,001,000.16		
	<b>Health and Environment</b>	29	351,600,111.00		
	<b>Works and Housing</b>	30	107,340,633.00		
	<b>Education</b>	31	701,691,543.13		
	<b>Agric &amp; Social Development</b>	32	341,681,491.17		
	<b>Grants and Subsidies</b>	33	-		
	<b>Capital Projects</b>	34	380,233,168.34		
	<b>Miscellaneous Expenses</b>	35	238,776,769.76		
	<b>TOTAL EXPENDITURE (b)</b>		<b>3,370,324,716.56</b>		
	<b>OPERATING BALANCE (a-b)</b>		<b>78,516.17</b>		

BUNZA LOCAL GOVERNMENT  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR 2020

SUBMITTED TO  
THE AUDITOR GENERAL  
FOR LOCAL GOVERNMENTS  
KEBBI STATE

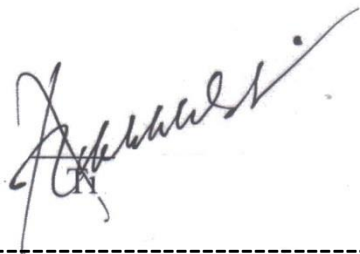


# BUNZA LOCAL GOVERNMENT

## STATEMENT OF FINANCIAL RESPONSIBILITY

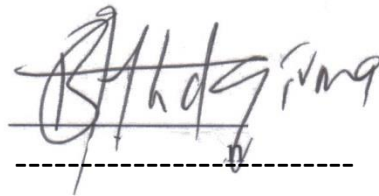
We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the finance (control and management) Act 1958 as amended.

In our opinion these financial statement fairly reflect the financial position of local government as at 31th December 2020 and its operation for the year ended on that date.



Treasurer

Date



Chairman

Date

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

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 explanation required for the audit and certify the accounts subjects to the observation made in part II, 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 BUNZA Local Government for the year ended 31<sup>ST</sup> December 2020 and the statement of assets and liabilities show a true and fair view of the state affairs of the local government at date.



Basharu Bala Bashar

Auditor-General

for Local Governments

Kebbi State

## BUNZA LOCAL GOVERNMENT

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR 2020	PREVIOUS YEAR 2019
<b>RECEIPTS</b>			
Internal Generated Revenue	3	21,175,500.00	19,594,640.00
Grant Subvention	4		
VAT	5	421,781,469.00	364,584,878.26
Statutory Allocation	6	1,588,480,262.63	1,184,520,730.29
Miscellaneous	7		
<b>Total Receipts</b>		<b>2,031,437,231.63</b>	<b>1,568,700,248.55</b>
<b><u>PAYMENTS</u></b>			
Personal Emolument	8	569,958,834.36	571,865,742.06
Education Services		394,187,708.16	197,093,854.08
Transport Services		24,137,877.24	19,837,273.48
Health Services		35,850,811.44	17,925,405.72
Mining & Petrol Chemical Services			
Agricultural Services		132,485,291.75	124,495,979.45
Other Of General Services	9	854,588,580.06	618,582,167.79
<b>TOTAL PAYMENTS</b>		<b>2,011,209,103.01</b>	<b>1,549,800,422.58</b>
NET CASH FLOW FROM OPERATION ACTIVITIES		20,228,128.62	18,899,825.97
<b><u>Cash flow from investing activities</u></b>			
Purchase/ Construction Assets	10		
Purchase of financial Market Instruments		(17,000,000.00)	(7,000,000.00)
Proceeds from sales of Assets			
Net Cash flow from investing activities			
<b><u>Cash flow from Financing activities</u></b>			
Proceeds from Loan & Other Borrowing	11		
Dividend Received	12		
Payment of Loans	13		
Net Cash flow from investing activities			
Net increase/decrease in cash & Its equivalent		3,228,128.62	11,899,825.97
Cash & Its equivalent at 1/1/2020		18,899,825.97	1,095,567.25
Cash & Its equivalent at 31/12/2020		22,127,954.59	12,995,393.22

## BUNZA LOCAL GOVERNMENT

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2020

ASSETS	NOTE	CURRENT YEAR 2020	PREVIUOS YEAR 2019
CASH AND BANK BALANCES	14	20,228,128.62	18,899,825.97
INVESTMENTS	15	17,000,000.00	7,000,000.00
ADVANCES	16		
OTHERS	17		
<b>TOTAL</b>		<b>37,228,128.62</b>	<b>25,899,825.97</b>
<b><u>LIABILITIES</u></b>			
DEPOSITS	18		
LOANS	19		
GENARAL REVENUE	20	37,228,128.62	<b>25,899,825.97</b>
<b>TOTAL</b>		<b>37,228,128.62</b>	<b>25,899,825.97</b>

# BUNZA LOCAL GOVERNMENT

## REVENUE AND EXPENDITURE STATEMENT FOR THE

ENDED 31<sup>ST</sup> DECEMBER, 2020

<u>Revenue profile</u>	<u>Note</u>	<u>YEAR 2020</u>
1. Internal Generated Revenue (IGR)		3,206,500.00
2. Statutory Allocation		1,588,480,262.63
3. VAT		<u>421,781,469.00</u>
4. Capital Receipt		
<b>TOTAL</b>	<b>=</b>	<b><u>2,013,468,231.63</u></b>
 <b><u>Expenditure Pattern:</u></b>		
5. Recurrent Expenditure		1,900,337,699.46
6. Capital Expenditure		93,647,245.77
7. Excess income/Deficit		<u>19,483,286.40</u>
<b>TOTAL</b>	<b>=</b>	<b><u>2,013,468,231.63</u></b>

## BUNZA LOCAL GOVERNMENT

### SCHEDULE OF REVENUE FROM JANUARY – DECEMBER 2020

<b>HEAD</b>	<b>AMOUNT</b>
1001	1,663,500.00
1002	
1003	
1004	1,393,000.00
1005	150,000.00
1006	
1007	
1008	
1009	2,010,261,731.63
<b>TOTAL</b>	<b>2,013,468,231.63</b>

## BUNZA LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FROM JANUARY- DECEMBER, 2020

<b>HEAD</b>	<b>AMOUNT</b>
2001	20,359,610.68
2002	5,613,589.16
2003	107,670,988.61
2004	85,074,119.09
2005	210,634,638.74
2006	637,117,465.43
2007	279,776,758.71
2008	28,896,024.59
2009	54,148,456.94
2010	69,417,194.30
2011	49,220,279.09
2012	334,913,086.00
2014	17,495,488.12
<b>TOTAL</b>	<b>1,900,337,699.46</b>

# BUNZA LOCAL GOVERNMENT

## SCHEDULE OF CAPITAL EXPENDITURE FROM JANUARY- DECEMBER, 2020

HEAD	AMOUNT
4001	
4002	28,683,123.55
4003	
4004	2,500,000.00
4005	
4006	
4007	10,000,000.00
4008	
5001	13,800,000.00
5002	
5003	
5004	
5005	
6001	
6002	
6003	
6004	
7001	27,321,279.55
7002	11,342,842.67
7003	
8001	
<b>TOTAL</b>	<b>93,647,245.77</b>







**DANDI LOCAL GOVERNMENT COUNCIL  
KAMBA, KEBBI STATE**

**AUDITED FINANCIAL STATEMENTS**

**AS AT  
31<sup>ST</sup> DECEMBER 2020**

**SUBMITTED TO:**

**AUDITOR GENERAL  
LOCAL GOVERNMENTS  
KEBBI STATE**

**DANDI LOCAL GOVERNMENT COUNCIL, KAMBA.**

**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. 1558 as amended.

In our opinion, these financial statement fairly reflect the financial position of Dandi Local Government as at 31<sup>st</sup> December 2020 and its operations for the year ended on that Date.



**Treasurer**



**Chairman**

---

**Date**

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**Date**

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

The attached financial statements have been examined in 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 council for the financial transaction of Dandi Local Government council for the year ended 31<sup>st</sup> December 2020 in accordance with the appropriate section of the Audit Act. 1956 as amended.



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

## DANDI LOCAL GOVERNMENT COUNCIL, KAMBA.

### CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR 2020		PREVIOUS YEAR 2019	
		N	K	N	K
<b>RECEIPTS:</b>			12,660,000.00		8,978,725.00
Internationally Generated revenue	3				
Grant Subvention	4				
VAT	5		444,233,917.65		
Statutory Allocation	6		1,599,835,272.59		1,509,738,963.56
Miscellaneous	7				
<b>Total Receipts</b>			<b>2,056,729,190.24</b>		<b>1,518,717,688.56</b>
<b>PAYMENTS:</b>	8		506,562,086.72		497,441,832.80
Personal Emolument					
Education Services			327,846,723.06		191,632,431.62
Transport Services			14,712,568.73		9,424,000.00
Health Services			35,850,811.44		17,975,405.72
Mining & Petrol Chemical Services					
Agricultural Service			11,450,000.00		8,335,238.09
Other General Nature	9		1,112,357,798.18		778,591,462.87
<b>Total Payments</b>			<b>2,008,779,988.13</b>		<b>1,503,400,371.46</b>
<b>Net Cash Flow From Operating Activities</b>			47,949,202.11		15,317,317.46
<b>Cash Flow from investing Activities</b>					
Purchase/Construction Assets	10				
Purchase of Financial Market Instruments			(27,539,999.67)		(17,539,999.67)
Proceeds from sale of Assets					
<b>Net Cash Flow from Investing Activities</b>					
Proceeds from loan & Other Borrowing	11				
Dividend Received	12		481,250.00		
Repayment of loans	13				
Net Cash Flow from Investing Activities					
Net Increase/Decrease in Cash & its equivalent			20,890,452.44		(2,222,682.21)
Cash & its equivalent at 01/01/2020			8,403,007.54		10,625,029.03
Cash its equivalent at 31/01/2020			29293459.98.98		8,403,007.54

## DANDI LOCAL GOVERNMENT COUNCIL, KAMBA.

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER 2020

REVENUE:	NOTE	CURRENT YEAR 2020		PREVIOUS YEAR 2019	
		N	K	N	K
Cash and Bank Balances	14		20,890,452.44		8,403,037.03
Investment	15		27,539,999.67		17,539,999.67
Advances	16				
Others	17				
<b>Total</b>			<b>48,430,452.11</b>		<b>25,943,036..70</b>
<b>LIABILITIES</b>					
Deposit	18				
Loans	19				
General Revenue	20		48,430,452.11		25,943,036.70
<b>Total</b>			<b>48,430,452.11</b>		<b>25,943,036.70</b>



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

**AUDITED FINANCIAL STATEMENTS**

**AS AT  
31<sup>ST</sup> DECEMBER 2020**

**SUBMITTED TO:**

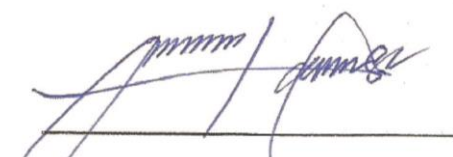
**AUDITOR GENERAL  
FOR LOCAL GOVERNMENTS  
KEBBI STATE**

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

**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. 1558 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 2020 and its operations for the year ended on that Date.



Treasurer



Chairman



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

The attached financial statements have been examined in 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 council for the financial transaction of Danko/Wasagu Local Government council for the year ended 31<sup>st</sup> December 2020 in accordance with the appropriate section of the Audit Act. 1956 as amended.



**BasharuBala Bashar**  
Ag. Auditor General  
For Local Governments,  
Kebbi State.

## DANKO/WASAGU LOCAL GOVERNMENT COUNCIL, RIBAH.

### CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR 2020		PREVIOUS YEAR 2019	
		N	K	N	K
<b>RECEIPTS:</b>					
Internationally Generated revenue	3		12,888,750.00		14,173,000.00
Grant Subvention	4				
VAT	5		563,257,753.36		
Statutory Allocation	6		2,426,751,788.14		1,977,398,290.08
Miscellaneous	7				
<b>Total Receipts</b>			<b>3,002,898,291.50</b>		<b>1,991,571,290.08</b>
<b>PAYMENTS:</b>					
Personal Emolument	8		788,747,833.39		720,378,326.64
Education Services			366,408,610.00		185,364,682.26
Transport Services			2,500,000.00		650,000.00
Health Services			413,508,811.44		17,925,405.07
Mining & Petrol Chemical Services					
Agricultural Service			13,450,000.00		45,500,000.00
Other of General Nature	9		1,716,043,893.94		999,283,685.10
<b>Total Payments</b>			<b>2,928,501,068.97</b>		<b>1,963,885,670.04</b>
<b>Net Cash Flow From Operating Activities</b>			74,397,142.53		27,685,620.07
<b>Cash Flow from investing Activities</b>					
Purchase/Construction Assets	10				
Purchase of Financial Market Instruments			(51,539,999.67)		(27,142,857.14)
Proceeds from sale of Assets					
<b>Net Cash Flow from Investing Activities</b>					

Proceeds from loan & Other Borrowing	11		
Dividend Received	12	481,250.00	
Repayment of loans	13		
Net Cash Flow from Investing Activities			
Net Increase/Decrease in Cash & its equivalent		22,857,142.86	542,769.07
Cash & its equivalent at 01/01/2020		7,971,963.01	7,429,200.17
Cash its equivalent at 31/01/2020		31,310,625.87	7,971,963.01

**DANKO/WASAGU LOCAL GOVERNMENT COUNCIL, RIBAH.**  
**STATEMENT OF ASSETS AND LIABILITIES ASAT 31<sup>ST</sup> DECEMBER 2020**

REVENUE:	NOTE	CURRENT YEAR 2020		PREVIOUS YEAR 2019	
		N	K	N	K
Cash and Bank Balances	14	14,397,142.53		542,769.56	
Investment	15	37,142,857.14		27,142,857.14	
Advances	16				
Others	17				
<b>Total</b>		<b>51,539,999.67</b>		<b>27,685,626.07</b>	
<b>LIABILITIES</b>					
Deposit	18				
Loans	19				
General Revenue	20	51,539,999.67		27,685,626.07	
<b>Total</b>		<b>51,539,999.67</b>		<b>27,685,626.07</b>	

# **FEDERAL REPUBLIC OF NIGERIA**



## **FAKAI LOCAL GOVERNMENT ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 2020**

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

# **TABLE OF CONTENT**

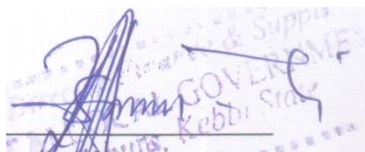
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**DANDI LOCAL GOVERNMENT COUNCIL, KAMBA.**

**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. 1558 as amended.

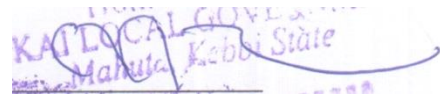
In our opinion, these financial statement fairly reflect the financial position of Dandi Local Government as at 31<sup>st</sup> December 2020 and its operations for the year ended on that Date.



**Treasurer**

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**Date**



**Chairman**

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**Date**





## **STATEMENT NO. 2**

### **STATEMENT OF OPINION OF THE 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, 2020 in accordance with the appropriate section of the Audit Act 1956 as amended.



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

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

**STATEMENT NO. 3**

**CASHFLOW STATEMENT FOR THE YEAR ENDED 1ST  
DECEMBER, 2020**

S/N	PARTICULARS	NOTE	2020 (₦)	2019 (₦)
1.	Cash flow from operating expenses			
a.	<b><u>Receipts</u></b>			
	Internally generated revenue	3	8,500,000.00	8,720,171.00
	Grant and Subvention	4	-	-
	VAT	5	421,536,123.82	-
	Statutory allocation	6	1,286,334.101.07	1,649,974,371.29
	Miscellaneous	7	-	-
	<b>Total</b>		<b>1,716,370,224.89</b>	<b>1,658,694,542.29</b>
b.	<b><u>Payments</u></b>			
	Personnel Emoluments	8	492,285,226.20	1,200,718,972.76
	Education Service		339,637,024.32	16,055,000.00
	Transport Services		-	323,269,600.00
	Health Services		35,850,811.44	11,900,000.00
	Mining & Petrol, Chemical Services		-	-
	Agriculture service and general nature	0	748,141,772.48	37,120,000.00
	<b>Total payment</b>		<b>1,695,914,834.44</b>	<b>1,607,921,072.76</b>
	Net Cash Flow from operating activities		20,455,390.45	50,773,469.53
2.	Cash flow from investing activities			
	purchase/construction of assets	10	Nil	Nil
	Purchase of financial market instrument	-	(22,142,857.14)	(7,000,000.00)
	Proceed from sales of assets		-	-
	Net cash flow from investment activities		(1,687,466.69)	45,401,186.53
3.	Cash flow financing activities			
	Proceed from loan and other borrowing	11	-	-
	Dividend received	12	-	-
	Repayment of loans	13	-	-
	Net cash flow from financing activities		-	45,401,186.53
	Net increase or decrease in cash or cash equipment		(1,687,466.69)	-

	Cash and its equivalent as at 1/1/2020		91,058,147.94	47,284,678.41
	Cash and cash equivalent as at 31/12/2020		89,370,681.25	91,058,147.94

**STATEMENT NO. 4**

**STATEMENT OF ASSETS AND LIABILITIES AT 31ST  
DECEMBER, 2020**

<b>S/N</b>	<b>PARTICULARS</b>	<b>NOTE</b>	<b>2020</b>	<b>2019</b>
<b>A.</b>	<b>Assets</b>			
1.	Cash on Hand/Bank	1	4,237,667.84	47,284,678.47
2.	Investment	3	22,142,857.14	7,000,000.00
3.	Advances	4	-	-
	<b>TOTAL</b>		<b>26,380,524.98</b>	<b>54,284,678.41</b>
<b>B.</b>	<b>Liabilities</b>			
1.	Deposit		5,925,134.53	3,511,208.88
2.	General Revenue Balance		20,455,390.45	50,773,469.53
	<b>Total</b>		<b>26,380,524.98</b>	<b>54,285,678.41</b>

**FAKAI LOCAL GOVERNMENT**  
**BANK RECONCILIATION STATEMENT AS AT 31ST**  
**DECEMBER, 2020**

<b>ECO BANK</b>	
A/C No. 4372015739	
Balance per cash book	5,263,199.13
Less Bank Charges	1,025,531.29
<b>Balance as per Cash Book</b>	<b><u>4,237,668.84</u></b>

**FAKAI LOCAL GOVERNMENT**

**TRIAL BALANCE AS AT 31ST DECEMBER 2020**

<b>S/No.</b>	<b>Details</b>	<b>DR</b>	<b>CR</b>
1.	Cash and Bank Balance	4,237,667.84	
2.	Investment	22,147,857.14	
3.	Advances	Nil	
4.	Others	Nil	
5.	Deposit		5,925,134.53
6.	Loan		Nil
7.	General Revenue Balances		20,455,390.48
	<b>TOTALS</b>	<b>26,380,524.98</b>	<b>26,380,524.98</b>

**FAKAI LOCAL GOVERNMENT**  
**STATEMENT OF REVENUE AND EXPENDITURE FOR THE**  
**YEAR ENDED 2020**

<b>HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>2020</b>	<b>2019</b>
1001	Taxes	1,500,000.00	-
1002	Rate	1,500,000.00	-
1003	Local licenses fees and fund	1,500,000.00	1,728,254.00
1004	Earning from Commercial Undertaking	1,800,000.00	5,364,200.00
1005	Rent on local government property	2,000,000.00	1,627,717.00
	<b>Total IGR</b>	<b>8,500,000.00</b>	<b>8,720,171.00</b>
1006	Interest Payment and Dividend	-	-
1007	Grant	-	-
1008	Miscellaneous	-	-
1009	Statutory Allocation	1,707,870,224.89	1,649,974,371.29
	<b>Total Receipts</b>	<b>1,716,370,224.89</b>	<b>1,658,694,542.29</b>

## STATEMENT NO. 5

### STATEMENT OF REVENUE AND EXPENDITURE AS AT 31ST DECEMBER, 2020

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>2020</b>	<b>2019</b>
2001	Office of the Chairman	87,596,078.70	32,155,408.56
2002	Office of the Secretary	3,508,592.00	3,472,340.39
2003	Council	94,961,902.68	23,360,403.84
2004	Central Administration	73,779,255.48	87,852,375.90
2005	Finance of Supply	90,896,156.71	72,226,917.88
2006	Social and Community Development	596,562,549.33	424,719,403.47
2007	Primary Health Care	155,951,752.49	176,129,251.68
2008	Agric of Natural Resources	195,951,752.49	34,064,416.21
2009	Works of Housing	22,683,006.80	30,013,674.67
2010	Traditional Rulers	80,314,068.45	77,073,090.69
2011	Miscellaneous Expenses	48,225,464.12	33,259,643.47
2012	25% Joint Infrastructure	274,569,777.40	179,043,914.85
2017	Budget and Planning	10,647,376.53	26,378,111.18
	Total Recurrent Expenditure	1,525,498,195.31	1,200,718,972.76
	Capital Expenditure	90,416,659.13	407,202,100.00
	Total Expenditure	<b>1,695,914,834.44</b>	<b>1,607,921,072.76</b>



**FAKAI LOCAL GOVERNMENT**  
**SCHEDULE OF DEPOSIT FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2020**

<b>TYPE</b>	<b>OPENING BALANCE</b>	<b>DR</b>	<b>CR</b>	<b>CLOSING BALANCE</b>
D/1	-	1,696,413.38	1,696,413.38	-
D/4	-	322,994.05	322,994.05	-
D/6	-	189,834.95	189,834.95	-
D/8	-	294,100.00	294,100.00	-
D/7	4,125,000.00	1,800,134.53	-	5,925,134.53
	<b>4,125,000.00</b>	<b>4,303,476.91</b>	<b>2,503,342.38</b>	<b>5,925,134.53</b>

**FAKAI LOCAL GOVERNMENT**

**SCHEDULE OF INVESTMENT FOR THE YEAR ENDED 2020**

	<b>Opening Balance</b>	<b>Within the Period</b>	<b>Closing Balance</b>
Home Saving and Loans Ltd.	7,142,857.14	10,000,000.00	17,143,857.14
Sokoto Cement	5,000,000.00	-	5,000,000.00
<b>Total</b>	<b><u>12,142,857.14</u></b>	<b><u>10,000,000.00</u></b>	<b><u>22,142,857.14</u></b>



**FEDERAL REPUBLIC OF NIGERIA**

**GWANDU  
LOCAL GOVERNMENT**

**AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR  
ENDED 31ST DECEMBER, 2020**

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

**KEBBI STATE**

**GWANDU LOCAL GOVERNMENT**

**ACCOUNTS  
FOR THE YEAR  
ENDED 31ST DECEMBER, 2020**

# **GWANDU LOCAL GOVERNMENT COUNCIL**

## **STATEMENT OF FINANCIAL RESPONSIBILITY**

We accept responsibility for the monthly of these Financial Statements, the information contained 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 Gwandu Local Government as at 31st December 2020 and its operation for the year ended on that date.



**Treasurer**

Date



**Hon. Alh. Bello Atiku Kurya**

**Chairman**

## **STATEMENT OF OPINION OF AUDITOR GENERAL**

The attached statements 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 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 2020 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.



**BasharuBala Bashar**

Ag. Auditor General for Local Governments  
Kebbi State

**GWANDU LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2020**

	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	18,345,500.00	15,097,469.00
* Grants/Subventions	4		
* VAT	5	450,873,564.63	
* Statutory Allocations	6	1,422,612,392.34	1,484,878,973.99
* Miscellaneous	7		
<b>Total Receipts</b>		<b>1,891,831,456.97</b>	<b>1,499,976,442.99</b>
<b><u>Payments</u></b>			
* Personal Emoluments	8	525,553,817.08	517,279,842.75
* Education Services		403,084,128.56	152,000,000.00
* Transport Services		17,862,399.50	50,000,000.00
* Health Services		35,850,811.44	85,500,000.00
* Mining & Petro-Chemical Services			
* Agricultural Services		13,350,000.00	163,000,000.00
Other of General Nature	9	844,941,236.69	498,252,089.00
<b>Total Payments</b>		<b>1,840,642,393.27</b>	<b>1,466,931,931.75</b>
<i>Net Cash Flow from Operation Activities</i>		51,189,063.70	33,944,511.24
<b><u>Cash Flow from Investing Activities</u></b>			
Purchase/Construction of Assets	10		
Purchase of Financial Market Instruments		(17,142,857.14)	(1,500,000.00)
Proceeds from Sales of Assets			
<i>Net Cash Flow from Investing Activities</i>		34,046,206.56	
<b><u>Cash Flow from Financing Activities</u></b>			
Proceeds from Loan & Other Borrowing	11		

Dividends Received	12	481,250.00	99,000.00
Repayment of Loans	13		
<i>Net Cash Flow from Investing Activities</i>			
Net Increase/Decrease in Cash & Its Equivalent		34,527,456.56	
Cash & Its equivalent 1/1/2020		32,544,511.24	
Cash & Its equivalent 31/12/2020		67,071,967.80	32,544,511.24



**GWANDU LOCAL GOVERNMENT COUNCIL**  
**SCHEDULE OF STATEMENT OF ASSET AND LIABILITIES**  
**FOR THE YEARENDED 31ST DECEMBER 2020**

**ACTUAL**

	<b>NOTE</b>	<b>CURRENT YEAR Nm</b>	<b>PREVIOUS YEAR Nm</b>
<b>ASSETS</b>			
Cash and Bank Balances	14	16,927,189.25	397,876.72
Investments	15	17,142,857.14	1,500,000.00
Advances	16		
Others	17		
<b>TOTAL</b>		<b>34,070,046.39</b>	<b>1,897,876.72</b>
<b><u>LIABILITIES</u></b>			
Deposits	18		103,600.00
Loans	19		
General Revenue	20	34,070,046.39	1,794,276.72
<b>TOTAL</b>		<b>34,070,046.39</b>	<b>1,897,876.72</b>

**TREASURER**

**CHAIRMAN**

**DATE:**

**DATE:**

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

JANUARY 2020

HEAD	JANUARY	JANUARY
1001		
1002		
1003	925,305.00	925,305.00
1004	131,165.00	131,165.00
1005	147,866.25	147,866.25
1006	206,770.83	206,770.83
1007		
1008		
1009	124,063,763.06	124,063,763.06
	<b>₦125,474,870.14</b>	<b>₦125,474,870.14</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

FEBRUARY 2020

HEAD	JANUARY	JANUARY	JAN. – FEB.
1001			
1002			
1003	925,305.00	174,600.00	1,099,905.00
1004	131,165.00	124,130.00	255,295.00
1005	147,866.25	147,866.25	295,732.5
1006	206,770.83	206,770.83	413,541.66
1007			
1008			
1009	124,063,763.06	189,923,556.61	313,987,319.67
	<b>₦125,474,870.14</b>	<b>₦190,576,923.69</b>	<b>₦316,051,793.83</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

MARCH 2020

HEAD	JAN. – FEB.	MARCH	JAN. – MARCH
1001			
1002			
1003	1,099,905.00	386,780.00	1,486,685.00
1004	255,295.00	107,595.00	362,890.00
1005	295,732.50	147,866.25	443,598.75
1006	413,541.66	206,770.83	620,312.49
1007			
1008			
1009	313,987,319.67	143,570,978.91	457,558,298.58
	<b>₦316,051,793.83</b>	<b>₦144,419,990.99</b>	<b>₦460,471,784.82</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

APRIL 2020

HEAD	JAN. – MARCH	APRIL	JAN. – APRIL
1001			
1002			
1003	1,486,685.00	520,450.00	2,007,135.00
1004	362,890.00	61,000.00	423,890.00
1005	443,598.75	147,866.25	591,465.00
1006	620,312.49	206,770.83	827,083.32
1007			
1008			
1009	457,558,298.58	137,008,127.22	594,566,425.80
	<b>₦460,471,784.82</b>	<b>₦137,944,214.3</b>	<b>₦598,415,999.12</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

MAY 2020

HEAD	JAN. – APRIL	MAY	JAN. – MAY
1001			
1002			
1003	2,007,135.00	699,125.00	2,706,260.00
1004	423,890.00	42,500.00	466,390.00
1005	591,465.00	147,866.25	739,331.25
1006	827,083.32	206,770.83	1,033,854.15
1007			
1008			
1009	594,566,425.80	220,884,420.01	815,450,845.81
	<b>₦598,415,999.12</b>	<b>₦221,980,682.09</b>	<b>₦820,396,681.21</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

JUNE 2020

HEAD	JAN. – MAY	JUNE	JAN – JUNE
1001			
1002			
1003	2,706,260.00	578,900.00	3,285,160.00
1004	466,390.00	83,560.00	549,950.00
1005	739,331.25	147,866.25	887,197.50
1006	1,033,854.15	206,770.83	1,240,624.98
1007			
1008			
1009	815,450,845.81	178,376,746.25	993,827,592.06
	<b>₦820,396,681.21</b>	<b>₦179,393,843.33</b>	<b>₦999,790,524.54</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

JULY 2020

HEAD	JAN. – JUNE	JULY	JAN. – JULY
1001			
1002			
1003	3,285,160.00	450,000.00	3,735,160.00
1004	549,950.00	143,200.00	693,150.00
1005	887,197.50	147,866.25	1,035,063.75
1006	1,240,624.98	206,770.83	1,447,395.81
1007			
1008			
1009	993,827,592.06	144,853,064.05	1,138,683,656.11
	<b>₦999,790,524.54</b>	<b>₦145,800,901.13</b>	<b>₦1,145,594,425.67</b>



# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

AUGUST 2020

HEAD	JAN. – JULY	AUGUST	JAN. – AUGUST
1001			
1002			
1003	3,735,160.00	718,920.00	4,454,080.00
1004	693,150.00	14,500.00	707,650.00
1005	1,035,063.75	295,732.50	1,330,796.25
1006	1,447,395.81	206,770.83	1,654,166.64
1007			
1008			
1009	1,138,683,656.11	144,141,494.13	1,282,825,150.24
	<b>₦1,145,594,425.67</b>	<b>₦145,377,417.46</b>	<b>₦1,290,971,843.13</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

SEPTEMBER 2020

HEAD	JAN. – AUGUST	SEPTEMBER	JAN. – SEPT.
1001			
1002			
1003	4,454,080.00	612,000.00	5,066,080.00
1004	707,650.00	163,450.00	871,100.00
1005	1,330,796.25	295,732.50	1,626,528.75
1006	1,654,166.64	206,770.83	1,860,937.47
1007			
1008			
1009	1,282,825,150.24	133,160,314.21	1,415,985,464.45
	<b>₦1,290,971,843.13</b>	<b>₦134,438,267.54</b>	<b>₦1,425,410,110.67</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

OCTOBER 2020

HEAD	JAN. – SEPT.	OCTOBER	JAN. – OCT.
1001			
1002			
1003	5,066,080.00	520,120.00	5,586,200.00
1004	871,100.00	60,200.00	931,300.00
1005	1,626,528.75	295,732.50	1,922,261.25
1006	1,860,937.47	206,770.83	2,067,708.30
1007			
1008			
1009	1,415,985,464.45	169,834,052.09	1,585,819,516.54
	<b>₦1,425,410,110.67</b>	<b>₦170,916,875.42</b>	<b>₦1,596,326,986.09</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

NOVEMBER 2020

HEAD	JAN. – OCT.	NOVEMBER	JAN. – NOV.
1001			
1002			
1003	5,586,200.00	815,200.00	6,401,400.00
1004	931,300.00	40,400.00	971,700.00
1005	1,922,261.25	295,732.50	2,217,993.75
1006	2,067,708.30	206,770.83	2,274,479.13
1007			
1008			
1009	1,585,819,516.54	133,725,991.49	1,719,545,508.03
	<b>₦1,596,326,986.09</b>	<b>₦135,084,094.82</b>	<b>₦1,731,411,080.91</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF REVENUE

DECEMBER 2020

HEAD	JAN. – NOV.	DECEMBER	JAN. – DEC.
1001		900,590.00	900,590.00
1002		2,060,100.00	2,060,100.00
1003	6,401,400.00	1,123,600.00	7,525,000.00
1004	971,700.00	1,041,000.00	2,012,700.00
1005	2,217,993.75	1,147,866.25	3,365,860.00
1006	2,274,479.13	206,770.87	2,481,250.00
1007			
1008			
1009	1,719,545,508.03	153,940,448.94	1,873,485,956.97
	<b>₦1,731,411,080.91</b>	<b>₦160,420,376.06</b>	<b>₦1,891,831,456.97</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF JANUARY 2020

HEAD	JANUARY	JANUARY
2001	472,522.25	472,522.25
2002	196,000.00	196,000.00
2003	2,148,507.51	2,148,507.51
2004	13,107,320.81	13,107,320.81
2005	15,417,266.54	15,417,266.54
2006	34,343,197.72	34,343,197.72
2007	18,776,480.66	18,776,480.66
2008	2,547,545.31	2,547,545.31
2009	30,933,799.12	30,933,799.12
2010	4,396,930.25	4,396,930.25
2016	1,861,051.06	1,861,051.06
	<b>₦124,200,621.23</b>	<b>₦124,200,621.23</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF FEBRUARY 2020

HEAD	JANUARY	FEBRUARY	JAN. – FEB.
2001	472,522.25	472,522.25	945,044.50
2002	196,000.00	196,000.00	392,000.00
2003	2,148,507.51	2,163,595.57	4,312,103.02
2004	13,107,320.81	39,315,079.55	52,422,400.36
2005	15,417,266.54	15,313,710.67	30,730,977.21
2006	34,343,197.72	33,648,549.00	67,991,746.72
2007	18,776,480.66	18,894,478.49	37,670,959.15
2008	2,547,545.31	2,721,668.45	5,269,213.76
2009	30,933,799.12	35,177,551.62	66,111,350.74
2010	4,396,930.25	15,075,696.75	19,472,627.00
2016	1,861,051.06	2,526,493.16	4,387,544.22
	<b>₦124,200,621.23</b>	<b>₦165,505,343.45</b>	<b>₦289,705,966.68</b>

## **GWANDU LOCAL GOVERNMENT**

### **SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF MARCH 2020**

<b>HEAD</b>	<b>JAN. – FEB.</b>	<b>MARCH</b>	<b>JAN. – MARCH</b>
2001	945,044.50	472,522.25	1,417,566.75
2002	392,000.00	196,000.00	588,000.00
2003	4,312,103.02	2,148,507.51	6,460,610.53
2004	52,422,400.36	12,981,159.93	65,403,560.29
2005	30,730,977.21	25,473,325.13	56,204,302.34
2006	67,991,746.72	38,718,309.14	106,710,055.86
2007	37,670,959.15	17,910,852.11	55,581,811.26
2008	5,269,213.76	7,731,609.73	13,000,823.49
2009	66,111,350.74	32,128,578.26	98,239,929.00
2010	19,472,627.00	4,873,785.82	24,346,412.82
2016	4,387,544.22	1,378,846.41	5,766,390.63
	<b>₦289,705,966.68</b>	<b>₦144,013,496.29</b>	<b>₦433,719,462.97</b>



## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF APRIL 2020

<b>HEAD</b>	<b>JAN. – MARCH</b>	<b>APRIL</b>	<b>JAN. – APRIL</b>
2001	1,417,566.75	472,522.25	1,890,089.00
2002	588,000.00	196,000.00	784,000.00
2003	6,460,610.53	2,148,507.51	8,609,118.04
2004	65,403,560.29	13,771,120.99	79,174,681.28
2005	56,204,302.34	18,188,900.98	74,393,203.32
2006	106,710,055.86	46,295,961.10	153,006,016.96
2007	55,581,811.26	19,583,416.82	75,165,228.08
2008	13,000,823.49	3,619,189.95	16,620,013.44
2009	98,239,929.00	30,089,376.46	128,329,305.46
2010	24,346,412.82	5,308,456.56	29,654,869.38
2016	5,766,390.63	2,127,394.17	7,893,784.80
	<b>₦433,719,462.97</b>	<b>₦141,800,846.79</b>	<b>₦575,520,309.76</b>

## **GWANDU LOCAL GOVERNMENT**

### **SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF MAY 2020**

<b>HEAD</b>	<b>JAN. – APRIL</b>	<b>MAY</b>	<b>JAN. – MAY</b>
2001	1,890,089.00	472,522.25	2,362,611.25
2002	784,000.00	196,000.00	980,000.00
2003	8,609,118.04	2,148,507.31	10,757,625.35
2004	79,174,681.28	29,749,072.90	108,923,754.18
2005	74,393,203.32	57,442,468.06	131,835,671.38
2006	153,006,016.96	54,468,947.99	207,474,964.95
2007	75,165,228.08	18,991,174.92	94,156,403.00
2008	16,620,013.44	2,662,460.46	19,282,473.90
2009	128,329,305.46	29,185,156.34	157,514,461.80
2010	29,654,869.38	5,185,092.21	34,839,961.59
2016	7,890,784.80	1,365,908.46	9,256,693.26
	<b>575,517,309.76</b>	<b>201,867,310.90</b>	<b>777,384,620.66</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF JUNE 2020

<b>HEAD</b>	<b>JAN. – MAY</b>	<b>JUNE</b>	<b>JAN. – JUNE</b>
2001	2,362,611.25	28,086,206.45	30,448,817.70
2002	980,000.00	196,000.00	1,176,000.00
2003	10,757,625.35	2,148,507.81	12,906,133.16
2004	108,923,754.18	27,707,808.11	136,631,562.29
2005	131,835,671.38	15,775,424.36	147,611,095.74
2006	207,474,964.95	35,124,563.05	242,599,528.00
2007	94,156,403.00	21,231,239.46	115,387,642.46
2008	19,282,473.90	2,800,022.46	22,082,496.36
2009	157,514,461.80	23,544,541.01	181,059,002.81
2010	34,839,961.59	5,078,759.97	39,918,721.56
2016	9,259,693.26	1,365,904.70	10,625,597.96
	<b>₦777,387,620.66</b>	<b>₦163,058,977.38</b>	<b>₦940,446,598.04</b>

## **GWANDU LOCAL GOVERNMENT**

### **SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF JULY 2020**

<b>HEAD</b>	<b>JAN. – JUNE</b>	<b>JULY</b>	<b>JAN. – JULY</b>
2001	30,448,817.70	472,522.25	30,921,339.95
2002	1,176,000.00	2,623,912.00	3,799,912.00
2003	12,906,133.16	2,148,507.81	15,054,640.97
2004	136,631,562.29	13,084,474.94	149,716,037.23
2005	147,611,095.74	15,627,442.78	163,238,538.52
2006	242,599,528.00	35,353,716.31	277,953,244.31
2007	115,387,642.46	18,622,976.64	134,010,619.10
2008	22,082,496.36	2,800,022.46	24,882,518.82
2009	181,059,002.81	26,101,315.44	207,160,318.25
2010	39,918,721.56	26,939,824.76	66,858,546.32
2016	10,625,597.96	1,377,782.91	12,003,380.87
	<b>940,446,598.04</b>	<b>145,152,498.30</b>	<b>1,085,599,096.34</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF AUGUST 2020

HEAD	JAN. – JULY	AUGUST	JAN. – AUGUST
2001	30,921,339.95	472,522.25	31,393,862.20
2002	3,799,912.00	196,000.00	3,995,912.00
2003	15,054,640.97	2,346,475.00	17,401,115.97
2004	149,716,037.23	12,510,720.60	162,226,757.83
2005	163,238,538.52	15,824,717.66	179,063,256.18
2006	277,953,244.31	34,929,374.22	312,882,618.53
2007	134,010,619.10	17,946,266.39	151,956,885.49
2008	24,882,518.82	2,820,022.48	27,702,541.30
2009	207,160,318.25	27,236,362.24	234,396,680.49
2010	66,858,546.32	5,088,834.75	71,947,381.07
2016	12,003,380.87	1,368,869.83	13,372,250.70
	<b>₦1,085,599,096.34</b>	<b>₦120,740,165.42</b>	<b>₦1,206,339,261.76</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF SEPTEMBER 2020

HEAD	JAN. – AUGUST	SEPTEMBER	JAN. – SEPT.
2001	31,393,862.20	472,522.25	31,866,384.45
2002	3,995,912.00	196,000.00	4,191,912.00
2003	17,401,115.97	2,346,475.00	19,747,590.97
2004	162,226,757.83	31,802,197.18	194,028,955.01
2005	179,063,256.18	15,924,032.18	194,987,288.36
2006	312,882,618.53	35,354,324.23	348,236,942.76
2007	151,956,885.49	18,006,705.61	169,963,591.10
2008	27,702,541.30	2,746,622.52	30,449,163.82
2009	234,396,680.49	33,511,048.61	267,907,729.10
2010	71,947,381.07	5,088,834.71	77,036,215.78
2016	13,372,250.70	1,168,820.83	14,541,071.53
	<b>₦1,206,339,261.76</b>	<b>₦146,617,583.12</b>	<b>₦1,352,956,844.88</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF OCTOBER 2020

<b>HEAD</b>	<b>JAN. – SEPT.</b>	<b>OCTOBER</b>	<b>JAN. – OCT.</b>
2001	31,866,384.45	472,522.25	32,338,906.70
2002	4,191,912.00	196,000.00	4,387,912.00
2003	19,747,590.97	2,346,475.00	22,094,065.97
2004	194,028,955.01	38,172,446.84	232,201,401.85
2005	194,987,288.36	21,413,074.59	216,400,362.95
2006	348,236,942.76	47,281,921.46	395,518,864.22
2007	169,963,591.10	16,663,301.22	186,626,892.32
2008	30,449,163.82	2,800,022.46	33,249,186.28
2009	267,907,729.10	31,534,570.72	299,442,299.82
2010	77,036,215.78	5,088,832.47	82,125,048.25
2016	14,541,071.53	1,365,820.83	15,903,892.36
	<b>₦1,352,956,844.88</b>	<b>₦167,334,987.84</b>	<b>₦1,520,291,623.72</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF NOVEMBER 2020

HEAD	JAN. – OCT.	NOVEMBER	JAN. – NOV.
2001	32,338,906.70	472,522.25	32,811,428.95
2002	4,387,912.00	196,000.00	4,583,912.00
2003	22,094,065.97	2,346,475.00	24,440,540.97
2004	232,201,401.85	11,530,162.56	243,731,564.41
2005	216,400,362.95	17,476,157.14	233,876,520.09
2006	395,518,864.22	52,301,561.01	447,820,425.23
2007	186,626,892.32	17,946,658.28	204,573,550.60
2008	33,249,186.28	2,800,022.46	36,049,208.74
2009	299,442,299.82	20,875,225.86	320,317,525.68
2010	82,125,048.25	4,998,832.59	87,123,880.84
2016	15,903,892.36	1,670,930.05	17,574,822.41
	<b>₦1,520,288,832.72</b>	<b>₦132,614,547.20</b>	<b>₦1,652,903,379.92</b>



## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF RECURRENT EXPENDITURE FOR THE MONTH OF DECEMBER 2020

<b>HEAD</b>	<b>JAN. – NOV.</b>	<b>DECEMBER</b>	<b>JAN. – DEC.</b>
2001	32,811,428.95	4,772,522.25	37,583,951.20
2002	4,583,912.00	196,000.00	4,779,912.00
2003	24,440,540.97	2,346,475.00	26,787,015.97
2004	243,731,564.41	9,691,388.38	253,422,952.79
2005	233,876,520.09	15,883,064.30	249,759,584.39
2006	447,820,425.23	39,451,674.75	487,272,099.98
2007	204,573,550.60	17,944,653.80	222,518,204.40
2008	36,049,208.74	2,800,022.46	38,849,231.20
2009	320,317,525.68	21,476,056.32	341,793,582.00
2010	87,123,880.84	5,088,832.67	92,212,713.51
2016	17,574,822.41	1,389,910.32	18,964,732.73
	<b>₦1,652,903,379.92</b>	<b>₦121,040,600.25</b>	<b>₦1,773,943,980.17</b>

# GWANDU LOCAL GOVERNMENT

## SCHEDULE OF CAPITAL EXPENDITURE JANUARY 2020

HEAD	JANUARY	JANUARY
4001		
4002		
4003		
4004		
4005		
4006		
4007		
4008		
5001		
5002		
5003		
5004		
6001		
6002		
6003		
6004		
7001	5,000,000.00	5,000,000.00
7002		
7003		
7004		
7005		
8001		
	<b>₦5,000,000.00</b>	<b>₦5,000,000.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE FEBRUARY 2020

<b>HEAD</b>	<b>JANUARY</b>	<b>FEBRUARY</b>	<b>JAN. – FEB.</b>
4001			
4002			
4003			
4004			
4005			
4006			
4007			
4008			
5001			
5002			
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002		25,000,000.00	25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦5,000,000.00</b>	<b>₦25,000,000.00</b>	<b>30,000,000.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE MARCH 2020

<b>HEAD</b>	<b>JAN. – FEB.</b>	<b>MARCH</b>	<b>JAN. – MARCH</b>
4001			
4002			
4003			
4004			
4005			
4006			
4007			
4008			
5001			
5002		2,500,000.00	2,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦30,000,000.00</b>	<b>₦2,500,000.00</b>	<b>₦32,500,000.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE APRIL 2020

<b>HEAD</b>	<b>JAN. – MARCH</b>	<b>APRIL</b>	<b>JAN. – APRIL</b>
4001			
4002			
4003			
4004			
4005			
4006			
4007			
4008			
5001			
5002	2,500,000.00	3,000,000.00	5,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦32,500,000.00</b>	<b>₦3,000,000.00</b>	<b>₦35,500,000.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE MAY 2020

<b>HEAD</b>	<b>JAN. – APRIL</b>	<b>MAY</b>	<b>JAN. – MAY</b>
4001		13,450,000.00	13,450,000.00
4002			
4003			
4004			
4005			
4006			
4007			
4008			
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦35,500,000.00</b>	<b>₦13,450,000.00</b>	<b>₦48,950,000.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE JUNE 2020

<b>HEAD</b>	<b>JAN. – MAY</b>	<b>JUNE</b>	<b>JAN. – JUNE</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006			
4007			
4008		17,862,599.00	17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦48,950,000.00</b>	<b>₦17,862,299.00</b>	<b>₦66,812,599.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE JULY 2020

<b>HEAD</b>	<b>JAN. – JUNE</b>	<b>JULY</b>	<b>JAN. – JULY</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006			
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦66,812,599.00</b>		<b>₦66,812,599.00</b>



## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE AUGUST 2020

<b>HEAD</b>	<b>JAN. – JULY</b>	<b>AUGUST</b>	<b>JAN. – AUGUST</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006		17,000,000.00	17,000,000.00
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001			
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦66,812,599.00</b>	<b>₦17,000,000.00</b>	<b>₦83,812,599.00</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE SEPTEMBER 2020

<b>HEAD</b>	<b>JAN. – AUGUST</b>	<b>SEPTEMBER</b>	<b>JAN. – SEPT.</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006	17,000,000.00		17,000,000.00
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001		15,699,866.55	15,699,866.55
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00	5,000,000.00	25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦83,812,599.00</b>	<b>₦20,699,866.55</b>	<b>₦104,512,465.55</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE OCTOBER 2020

<b>HEAD</b>	<b>JAN. – SEPT</b>	<b>OCTOBER</b>	<b>JAN. – OCT.</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006	17,000,000.00		17,000,000.00
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001	15,699,866.55		15,699,866.55
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦104,512,465.55</b>		<b>₦104,512,465.55</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE NOVEMBER 2020

<b>HEAD</b>	<b>JAN. – OCT.</b>	<b>NOVEMBER</b>	<b>JAN. – NOV.</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006	17,000,000.00	2,313,517.30	19,313,517.3
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001	15,699,866.55		15,699,866.55
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦99,512,465.55</b>	<b>₦2,313,517.30</b>	<b>₦101,825,982.85</b>

## GWANDU LOCAL GOVERNMENT

### SCHEDULE OF CAPITAL EXPENDITURE DECEMBER 2020

<b>HEAD</b>	<b>JAN. – NOV.</b>	<b>DECEMBER</b>	<b>JAN. – DEC.</b>
4001	13,450,000.00		13,450,000.00
4002			
4003			
4004			
4005			
4006	19,313,517.3	2,686,482.70	22,000,000.00
4007			
4008	17,862,599.00		17,862,599.00
5001			
5002	5,500,000.00		5,500,000.00
5003			
5004			
6001	15,699,866.55		15,699,866.55
6002			
6003			
6004			
7001	5,000,000.00		5,000,000.00
7002	25,000,000.00		25,000,000.00
7003			
7004			
7005			
8001			
	<b>₦101,825,982.85</b>	<b>₦2,686,482.70</b>	<b>₦104,512,465.55</b>



**JEGA LOCAL GOVERNMENT**

**AUDITED FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

**SUBMITTED TO**

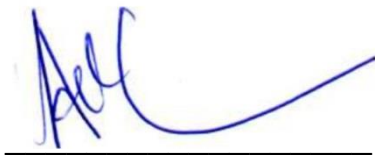
**AUDITOR GENERAL**

**FOR LOCAL GOVERNMENTS  
BIRNIN KEBBI**

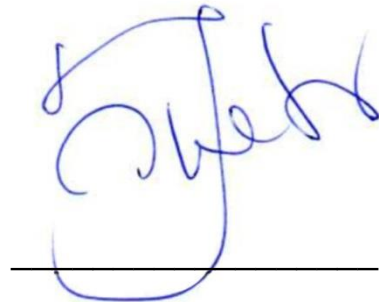
## **STATEMENT OF FINANCIAL RESPONSIBILITIES**

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, 2020 and its operations for the year ended on that date.



Treasurer



Chairman

## **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, 2020 in accordance with the appropriate sections of the Audit Act. 1956 as amended.



**BasharuBala Bashar**

Ag. Auditor-General for Local Government  
Kebbi State.



**JEGA LOCAL GOVERNMENT**  
**STATEMENTS OF CASHFLOW FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2020**

<b>CASHFLOW FROM OPERATION ACTIVITIES</b>	<b>NOTE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
<b>RECEIPTS</b>			
Internally generated revenue	3	6,392,797.00	502,730.00
Grant/ Subvention	4		
Value added tax (VAT)	5	487,269,104.99	425,290,574.59
Statutory Allocation	6	1,465,673,301.72	2,599,730,620.59
Miscellaneous	7		
<b>Total Receipts</b>		<b>1,959,335,203.71</b>	<b>3,025,524,924.05</b>
<b>PAYMENTS</b>			
Personal Emolument	8	666,698,029.44	643,346,600.23
Education & social services		264,567,586.00	168,673,923.30
Transport Services			
Health Services		35,858,811.44	20,912,973.34
Mining & petro-chemical services		----	
Agricultural Service		21,396,450.00	
Other of General Nature	9	93,521,335.89	2,190,030,627.18
<b>TOTAL PAYMENTS</b>		<b>1,925,842,212.77</b>	<b>3,022,964,124.05</b>
Net cash flow from operating activities		34,292,990.94	2,560,800.00
<b>Cash Flow From Investing Activities</b>			
Purchase/construction of asset	10		
Purchase of financial market instrument		(19,703,657.14)	(2,560,800.00)
Proceeds from sales of Assets		----	
Net cash flow from investing activities		14,589,333.32	(57,913,248.48)
<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		14,589,333.32	(57,913,248.48)
Cash & its Equivalent at 1/1/2020		7,303,575.52	65,216,824.00
Cash & its Equivalent at 31/12/2020		21,892,909.32	7,303,575.52

# **JEGA LOCAL GOVERNMENT**

## **STATEMENTS OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2020**

<b>ASSETS</b>	<b>NOTE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
CASH AT HAND	14		
CASH AT BANK	15	21,892,909.32	7,303,575.52
INVESTMENT ACCOUNT	16	19,703,657.14	9,703,657.14
ADVANCE	17		
<b>TOTAL</b>		<b>41,596,566.46</b>	<b>17,007,232.66</b>
LIABILITIES			
BANK OVERDRAFT	18		
DEPOSITS	19		
GENERAL REVENUE	20	41,596,566.46	17,007,232.66
<b>TOTAL</b>		<b>41,596,566.46</b>	<b>17,007,232.66</b>



# **KALGO LOCAL GOVERNMENT**

## **AUDITED FINANCIAL STATEMENTS FOR THE YEAR 2020**

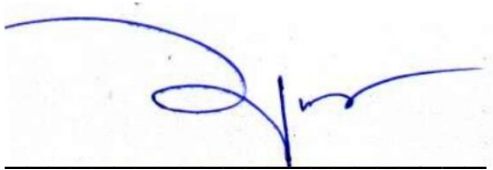
**SUBMITTED TO  
AUDITOR GENERAL**

**FOR LOCAL GOVERNMENTS  
KEBBI STATE.**

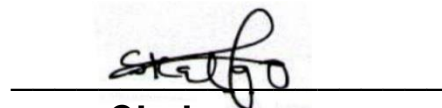
## STATEMENT OF FINANCIAL RESPONSIBILITY

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 statements fairly reflects the financial position of Local Government as 31<sup>st</sup> December, 2020 and its operations for the year ended on the date.



**Treasurer**



**Chairman**

10/02/2021

**Date**

10/02/2021

**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 verify that the financial statement present the financial position of Kalgo Local Government Council as at 31<sup>st</sup> December, 2020 in accordance with the appropriate section of the Audit Act. 1956 as amended.



**BasharuBala Bashar**

Ag. Auditor General Local Government  
Kebbi State.

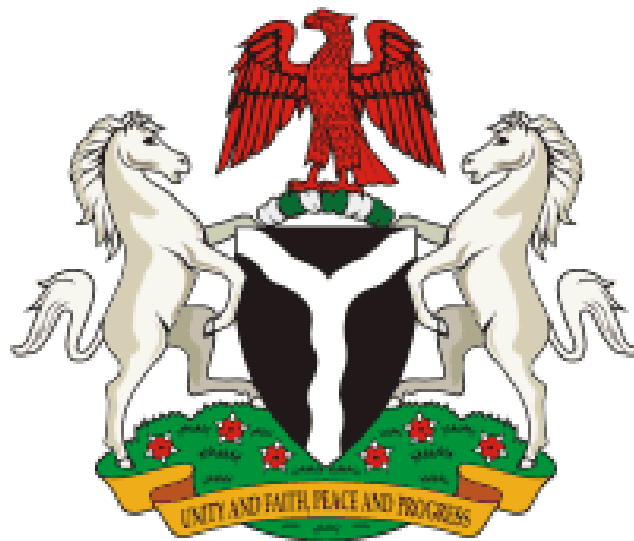
**STATEMENTS OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2020**

<b>CASHFLOW FROM OPERATION ACTIVITIES</b>	<b>NOTE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
<b>RECEIPTS</b>			
Internally Generated Revenue	3	17,284,107.00	15,768,130.00
Grant Subjection	4		
Value Added Tax (VAT)	5	381,346,664.05	
Statutory Allocation	6	1,712,342,527.26	1,084,846,888.33
Miscellaneous	7		
<b>Total receipts</b>		<b>2,110,973,298.31</b>	<b>1,100,615,018.33</b>
<b>PAYMENTS</b>			
Personal Emolument	8	511,652,889.72	434,033,010.16
Education & Social Services		362,143,814.00	215,621,462.02
Transport Services		10,007,245.00	8,911,000.00
Health Services		35,850,811.44	20,912,973.34
Mining & Petro-Chemical Services			
Agricultural Service		28,071,340.90	22,912,340.16
Other of General Nature	9	1,142,837,196.75	402,233,949.14
<b>TOTAL PAYMENT S</b>		<b>2,090,473,297.81</b>	<b>1,104,624,734.82</b>
Net cash flow from operating activities		20,500,000.50	(4,009,716.49)
<b>Cash Flow From Investing Activities</b>			
Purchase/construction of asset			
Purchase of financial market instrument	10	(18,325,624.31)	(11,215,625.21)
Proceeds from sales of Assets			
Net cash flow from investing activities		2,174,376.19	
<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		2,174,376.19	(15,225,341.70)
Cash & its Equivalent at 1/1/2019		586,295.07	15,811,636.77
Cash & its Equivalent at 31/12/2019		2,760,671.26	586,295.07

**KALGO LOCAL GOVERNMENT**  
**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2020**

	NOTE	CURRENT YEAR 2020	PREVIOUS YEAR 2019
<b>ASSETS</b>			
Cash and Bank Balances	14	1,000,000.00	586,295.00
Investments	15	17,142,857.14	7,142,857.14
Advances	16		
Other	17		
<b>TOTAL</b>		<b>18,142,857.14</b>	<b>7,729,152.14</b>
<b>LIABILITIES</b>			
Deposit	18	266,600.00	186,500.00
Loans	19		
General Revenue	200	17,876,257.14	7,542,652.14
<b>TOTAL</b>		<b>18,142,857.14</b>	<b>7,729,152.14</b>

**KOKO/BESSE LOCAL GOVERNMENT**  
**AUDITED FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2020**



**SUBMITTED TO THE OFFICE OF**  
**AUDITOR GENERAL FOR LOCAL GOVERNMENT**  
**KEBBI STATE**

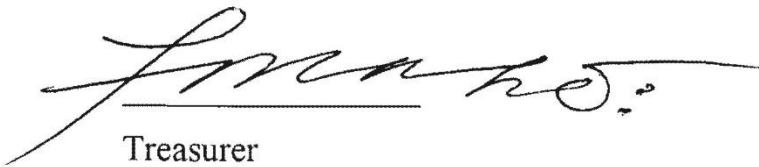


# STATEMENT OF FINANCIAL RESPONSIBILITY

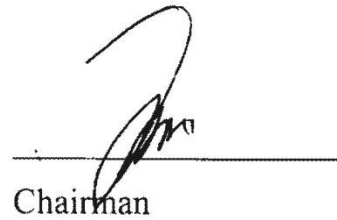
## STATEMENT NO. 1

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 2020 and its operation for the year ended on the date.



Treasurer



Chairman

15/02/2021  
Date

15/02/2021  
Date

**STATEMENT OF 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 2020 in accordance with the appropriate section of the Audit act 1956 as amended.



**BASHARU BALA BASHAR**

Ag. Auditor General for Local Govt.  
Birnin Kebbi.

Date:.....

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

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup> DECEMBER 2020**

S/N	PARTICULARS	NOTE	CURRENT YEAR 2020	PREVIOUS YEAR 2019
	<b>RECEIPTS</b>			
	Internally Generated Revenue	3	24,552,000.00	36,100,200.00
	Grant/Subvention	4		
	VAT	5	454,411,041.01	-
	Statutory Allocations	6	1,347,515,027.76	1,365,352,883.15
	Miscellaneous	7	-	-
	<b>TOTAL RECEIPTS</b>		<b>1,826,478,068.77</b>	<b>1,401,453,083.15</b>
	<b>PAYMENTS</b>			
	Personal Emoluments	8	308,659,769.76	346,319,202.58
	Education Services		294,422,972.28	296,948,825.60
	Transport Services		36,000,000.00	36,000,000.00
	Health Services		51,837,902.44	64,945,751.74
	Mining and Petro-Chemical Services			
	Agricultural Services		47,150,753.22	53,677,999.62
	Others of general nature	9	1,108,593,562.91	594,946,406.84
	<b>TOTAL PAYMENTS</b>		<b>1,846,664,960.61</b>	<b>1,392,838,186.38</b>
	Net Cash Flow from Operating activities		20,186,891.84	8,614,896.77
	<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
	Purchase/Construction of Assets	10	-	-
	Purchase of Finance Market Instrument		(18,525,000.00)	(8,125,000.00)
	Rent on Local Government Property		-	-
	Proceeds from Sales of Assets		-	-
	Net Cash flow from Investing Activities			-
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Proceeds From Loan and Borrowing	11	-	-
	Divided Received	12	862,037.00	-
	Repayment of Loan	13	-	-
	<b>Net Cash Flow from Financial Activities</b>			
	Net Increase/Decrease in Cash & Its Equivalent		1,661,891.84	489,896.35
	Cash & Its Equivalent 1 <sup>st</sup> January 2020		797,242.55	307,346.22
	Cash & Its Equivalent 31 <sup>st</sup> December, 2020		2,459,134.39	797,242.55

**KOKO BESSE LOCAL GOVERNMENT**  
**STATEMENT NO.4**  
**STATEMENT OF ASSET AND LIABILITIES FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2020**

S/N	PARTICULARS	NOTE	YEAR 2020	YEAR 2019
	<b>ASSETS</b>			
	Cash at Hand	14	-	-
	Cash at Bank	14	445,749.08	1,320,939.90
	Investment	15	18,525,000.00	8,525,000.00
	Advances	16	-	-
	Others	17	-	-
			<b>18,970,749.08</b>	<b>9,845,939.90</b>
	<b>LIABILITIES</b>			
	<b>Bank Overdrafts</b>			
	Deposits	18	-	3,652,989.71
	Loans	19	-	-
	General Revenue Reserve	20	18,970,749.08	6,192,950.19
			<b>18,970,749.08</b>	<b>9,845,939.90</b>

# KOKO BESSE LOCAL GOVERNMENT

## STATEMENT NO.5

### STATEMENT OF REVENUE FOR THE YEAR ENDED

31<sup>ST</sup> DECEMBER, 2020

HEAD	DETAIL OF REVENUE	YEAR 2020 (₦)	YEAR 2019 (₦)
1001	Taxes	4,520,000.00	5,650,600.00
1002	Rates	4,85,000.00	7,197,900.00
1003	Local Licenses, Fees & Fines	5,042,000.00	7,675,200.00
1004	Earning from Commercial Undertakings	5,188,000.00	7,720,000.00
1005	Rent on Local Govt. Properties	4,949,000.00	6,856,500.00
1006	Interest Payment and Dividend	-	-
1007	Grant	-	-
1008	Miscellaneous	-	-
	<b>TOTAL I.G.R</b>	<b>24,552,000.00</b>	<b>35,100,200.00</b>
1009	i) VAT	454,411,041.01	-
	ii) Statutory Allocations	1,347,515,027.00	1,365,352,792.15
	<b>GRAND TOTAL</b>	<b>1,826,478,068.77</b>	<b>1,400,452,992.15</b>

# KOKO BESSE LOCAL GOVERNMENT

## STATEMENT NO.6

### STATEMENT OF RECURRENT EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

HEAD	PARTICULARS	YEAR 2020	YEAR 2019
2001	Office of the Chairman	12,942,446.90	29,295,099.16
2002	Office of the Secretary	4,235,512.00	6,781,000.00
2003	Council	65,814,791.55	18,540,333.00
2004	Central Administration	125,644,279.45	51,571,985.98
2005	Finance and Supply	94,859,241.53	72,820,040.29
2006	Social & Community Dev.	173,551,862.19	136,381,218.80
2007	Primary Health Care	187,816,951.93	157,095,924.55
2008	Agric and Nat. Resources	130,629,508.79	41,570,184.90
2009	Works and Services	88,099,610.78	31,739,856.33
2010	Traditional Offices	81,936,870.56	37,459,543.89
2013	Miscellaneous	-	-
2.15	Recurrent Surplus	-	-
2016	Budget and Planning	34,325,866.55	19,064,015.59
	Others (PAYE, NULGE, MHWU, etc)	83,120,809.28	
	<b>TOTAL</b>	<b>1,082,977,751.51</b>	<b>602,319,202.58</b>

# KOKO BESSE LOCAL GOVERNMENT

## STATEMENT NO.7

### STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

HEAD	DETAILS OF EXPENDITURE	YEAR 2020	YEAR 2019
3004		-	50,000,000.00
4001	Agric& Rural Development	131,490,000.00	8,335,238.00
2003	Livestock	1,429,000.00	25,500,000.00
2004	Forestry	-	27,000,000.00
2005	Fisheries	-	45,000,000.00
2006	Manufacturers	-	-
2007	Rural Electrical	16,800,000.00	20,426,500.00
2008	Commerce and Industry	-	-
2009	Road Transport and Bridges	182,187,028.05	34,500,000.00
2010	Education	-	24,203,616.00
2013	Health Services	20,253,140.87	45,000,000.00
2.15	Information	-	4,500,000.00
2016	Social Development & Youth Sport	27,394,000.00	25,812,380.00
5005	Fire Services	-	45,500,000.00
6001	Water Resources	17,405,000.00	5,368,320.00
6002	Sewage and Drainages	51,984,228.93	40,000,000.00
6003	Town & Country Planning	465,000.00	1,977,000.00
6004	Community Development	10,342,618.00	7,350,000.00
7001	General Administration	37,452,382.00	1,350,000.00
7002	Staff Housing	52,171,149.95	18,000,000.00
7003	Workshop	-	-
8001	Repayment of Loan & Interest	-	-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>431,373,547.80</b>	<b>429,823,054.00</b>

# KOKO BESSE LOCAL GOVERNMENT

## STATEMENT NO.8

### STATEMENT OF TOTAL EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

<b>DETAILS</b>	<b>NOTE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
Personal Emoluments		308,659,769.76	346,319,202.58
Education Services		294,422,972.28	296,948,823.60
Transport Services		36,000,000.00	36,000,000.00
Health Services		35,850,811.44	64,945,751.74
Agricultural Services		38,950,952.38	53,677,999.62
Other of General Nature		1,108,593,562.91	612,876,200.38
<b>TOTAL RECURRENT &amp; CAPITAL EPXENDITURE</b>		<b>1,822,478,068.77</b>	<b>1,410,767,979.92</b>



# KOKO BESSE LOCAL GOVERNMENT

## STATEMENT NO.9 STATEMENT OF INVESTMENT 2020

S/N	INVESTMENT	Opening Balance	Period Under Review	Closing Balance
1.	Cement Company of Nig. Sokoto	4,000,000.00	-	4,000,000.00
2.	Kebbi Home Savings and Loans	725,000.00	10,000,000.00	10,725,000.00
3.	Gamji Bank Plc	2,800,000.00	-	2,800,000.00
4.	Urban Development Bank	1,000,000.00	-	1,000,000.00
	<b>TOTAL</b>	<b>8,525,000.00</b>	<b>10,000,000.00</b>	<b>18,525,000.00</b>

# KOKO BESSE LOCAL GOVERNMENT

STATEMENT NO.10

## SCHEDULE OF DEPOSIT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

S/N	MONTHS	Opening Balance	DR	CR	Closing Balance
1.	January	-	-	-	-
2.	February	-	-	-	-
3.	March	-	-	-	-
4.	April	-	-	-	-
5.	May	-	-	-	-
6.	June	-	-	-	-
7.	July	-	-	-	-
8.	August	-	-	-	-
9.	September	-	-	-	-
10.	October	-	-	-	-
11.	November	-	-	-	-
12.	December	-	-	-	-
		<b>TOTAL</b>	<b>320,000.00</b>	<b>320,000.00</b>	<b>-</b>

# KOKO BESSE LOCAL GOVERNMENT

## NOTE: 11

### NOTE ON THE ACCOUNTS

#### NOTE PERSONAL EMOLUMENT

The total figure of the personal emolument for the year 2020  
Comprises of the following:

S/N	DETAILS	2020	2019
1.	Personal Cost	256,186,966.56	279,253,881.49
2.	P.A.Y.E	18,834,924.96	16,720,453.93
3.	NULGE	4,177,923.72	3,451,196.06
4.	MHWU	4,901,999.64	3,816,143.19
5.	Water Rates	5,028,000.00	4,815,720.35
6.	Pension Contributions	15,413,883.60	13,729,406.13
7.	NHF (Staff Contributions)	4,116,071.28	-
		<b>308,659,769.76</b>	<b>321,786,801.15</b>

# KOKO BESSE LOCAL GOVERNMENT

## NOTE: 12

### NOTE ON THE ACCOUNTS OTHER OF GENERAL NATURE

The total figure of the other General Nature for the year 2020 Comprise the following:

S/N	DETAILS	YEAR 2020	YEAR 2019
1.	Capital Expenditure	431,373,547.80	429,823,054.00
2.	Overhead Cost	36,000,000.00	36,000,000.00
3.	L.G Staff Pension Board	67,388,237.88	48,652,473.31
4.	Primary Staff Pension Board	79,995,086.88	69,509,610.11
5.	Social Security Welfare Fund	4,028,788.32	3,852,416.90
6.	Joint Account Committee Fund	11,307,919.44	11,103,614.41
7.	Local Govt. Service Commission Training Fund	13,697,880.24	12,694,016.11
8.	Kebbi State Emirate Council	48,345,459.72	43,714,506.72
9.	JAC Rural Infrastructure	402,878,831.04	40,414,615.02
10.	Permanent Secretary Special Service	3,600,000.00	3,600,000.00
11.	Local Govt. Gratuity Savings	9,977,811.59	-
12.	LGEA Gratuity Savings	-	-
		<b>1,108,593,562.91</b>	<b>699,364,307.58</b>



**MAIYAMA LOCAL GOVERNMENT, KEBBI  
STATE**

**AUDITED FINANCIAL STATEMENTS**

**AS AT**

**31<sup>ST</sup> DECEMBER 2020**

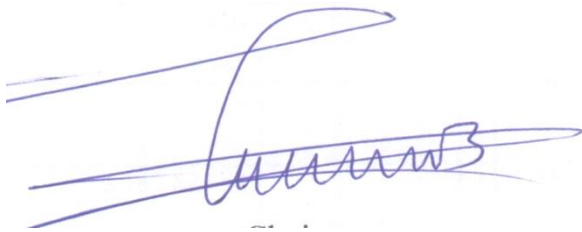
**SUBMITTED TO:**

**AUDITOR GENERAL  
LOCAL GOVERNMENT AUDIT  
BIRNIN KEBBI, KEBBI STATE**

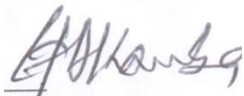
# STATEMENT OF FINANCIAL RESPONSIBILITY

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 Maiyama Local Government as at 31 December, 2020 and its operations for the year ended on that date.

A handwritten signature in blue ink, consisting of a large, stylized initial 'C' followed by several horizontal strokes.

Chairman

A handwritten signature in black ink, appearing to be 'G. H. K. S. G.' with a horizontal line underneath.

Treasurer

## **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 Maiyama 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, 2020** 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 2020

	NOTES	CURRENT 2020	PREVIOUS 2019
<b>Cash Flows from Operating Activities</b>			
<b>RECIEPTS</b>			
• Internal General Revenue	3	25,782,611.09	24,611,702.02
• Grants/Subventions	4	Nil	Nil
• V.A.T	5	474,235,520.88	418,481,118.20
• Statutory/Allocation	6	1,302,705,480.04	1,012,422,481.80
• Miscellaneous	7	Nil	Nil
<b>Total Receipts</b>		<b>1,802,723,612.01</b>	<b>1,455,515,302.02</b>
<b>PAYMENTS</b>			
• Personal Emoluments	8	418,216,103.62	418,102,611.17
• Education Services		268,776,415.36	268,677,401.09
• Transport Services		130,611,420.00	128,400,190.62
• Health Services		35,850,811.47	30,211,380.00
• Mining & Petro-Chemical Services		Nil	Nil
• Agricultural Services		96,711,460.00	73,127,232.58
• Others General Nature	9	828,516,213.40	353,872,780.73
<b>Total Payments</b>		<b>1,778,682,423.85</b>	<b>1,454,391,596.19</b>
<i>Net Cash Flow from Operation Activities</i>		24,041,188.16	1,123,705.83
<b>Cash Flow from Investing Activities</b>			
Purchase/Construction of Assets	10		
Purchase of Financial Market Instruments		(22,850,390.00)	(18,818,890.00)
Proceeds from Sales of Assets			
<i>Net Cash Flow from Investing Activities</i>		1,190,798.16	(17,695,184.17)
<b>Cash Flow from Financing Activities</b>			
Proceeds from Loans & Other Borrowing	11	Nil	Nil
Dividends Received	12	Nil	Nil
Repayments of Loans	13	Nil	Nil
<i>Net Cash Flow From Financial Activities</i>			
<i>Net Increase/Decrease in Cash &amp; Its Equivalent</i>		1,190,798.16	(17,695,184.17)
Cash & Its equivalent at 1/1/2020		<b>102,213,399.49</b>	<b>119,908,583.66</b>
Cash & Its equivalent at 31/12/2020		<b>103,404,197.65</b>	<b>102,213,399.49</b>



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

**STATEMENT OF ASSET AND LIABILITIES AS AT .....31/12/2020**

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR  2020</b>	<b>PREVIOUS YEAR  2019</b>
CASH AND CASH AT BANK BALANCE	14	103,404,197.65	102,213,399.49
INVESTMENT	15	22,850,390.00	18,818,890.00
ADVANCES	16	10,900,000.00	10,900,000.00
<b>TOTAL</b>		<b>137,154,587.65</b>	<b>131,932,289.49</b>
OTHERS	17	Nil	Nil
<b>LIABILITY</b>			
DEPOSIT	18	3,086,100.51	3,086,100.51
LOANS	19	Nil	Nil
General Revenue		134,068,487.14	128,846,188.98
<b>TOTAL</b>		<b>137,154,587.65</b>	<b>131,932,289.49</b>



**NGASKI LOCAL GOVERNMENT**

**AUDITED FINANCIAL STATEMENT FOR  
THE YEAR 2020**

**SUBMITTED TO**

**AUDITOR GENERAL  
FOR LOCAL GOVERNMENTS AUDIT,  
KEBBI STATE**

## STATEMENT OF FINANCIAL RESPONSIBILITY

These Financial Statement have been prepared by the Treasurer of Ngaski 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:  \_\_\_\_\_

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

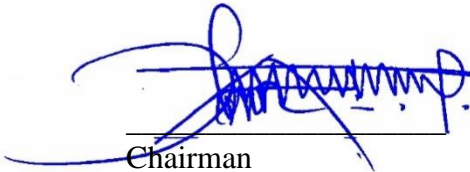
Treasurer

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, 2020 and its operations for the year ended on that date.

 \_\_\_\_\_

Treasurer

 \_\_\_\_\_

Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

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

**STATEMENT NO. 2**

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 may opinion, the surplus and deficit statements represent a true and fair view of the Financial transaction of **NGASKILOCAL GOVERNMENT** for the year ended 31<sup>st</sup> December, 2020 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**  
Auditor– General for Local Government  
Kebbi State.

**NGASKI**

.....LOCAL GOVERNMENT

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	NOTES	CURRENT YEAR 2020	PREVIOUS YEAR 2019
<b>Cash Flow from operating activities</b>			
<b>Receipts</b>			
Internally Generated Revenue	3	1,186,500.00	4,360,000.00
Grants/ Subvention	4	-	
<b>VAT</b>	5	425,034,374.35	
Statutory Allocations	6	1,436,648,568.11	1,445,444,257.84
Miscellaneous	7	-	
<b>Total Receipts</b>		<b>1,862,869,442.46</b>	<b>1,449,804,257.84</b>
<b>Payments</b>			
Personnel Enrolment	8	602,181,000.11	602,400,848.78
Education Services		324,602,680.11	188,204,723.76
Transport Services		-	
Health Services		35,850,811.44	20,912,973.34
Mining and Petro-Chemical Services		-	
Agricultural services		20,526,936.12	18,573,230.16
Other of General Nature	9	844,895,976.46	580,543,374.65
<b>Total Payments</b>		<b>1,828,057,404.24</b>	<b>1,410,635,150.69</b>
<i>Net Cash Flow from Operating Activities</i>		34,812,038.22	39,169,107.15
<b>Cash Flow from Investing Activities</b>			
Purchase/Construction of Assets	10		
Purchase of Financial Market Instruments		(25,000,000.00)	(15,000,000.00)
Proceeds from Sales of Assets		1,501,000.00	
<i>Net Cash Flow from Investing Activities</i>		8,311,038.22	24,169,107.15
<b>Cash Flow from Financing Activities</b>			
Proceeds from Loans and Other Borrowing	11		
Dividends Received	12	481,250.00	99,000.00
Repayment of Loans	13		
<i>Net Cash Flow from Investing Activities</i>		481,250.00	99,000.00
Net Increase/Decrease in cash & Its Equivalent		8,792,288.22	24,268,107.15
Cash & its Equivalent as at 1/1/2020		24,268,791.35	684.20
Cash & its Equivalent as at 31/12/2020		56,103.28	24,268,791.35

**NGASKI**

.....LOCAL GOVERNMENT

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER,  
2020**

	<b>NOTE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
		<b>2020</b>	<b>2019</b>
<b>ASSETS</b>			
Cash and Bank Balances	14	56,103.28	24,268,791.35
Investments	15	25,000,000.00	15,000,000.00
Advances	16	-	
Others	17	-	
<b>TOTAL</b>		<b>25,056,103.28</b>	<b>39,268,791.35</b>
<b>LIABILITIES</b>			
Deposits	18		
Loans	19		
General Revenue	20	25,056,103.28	39,268,791.35
<b>TOTAL</b>		<b>25,056,103.28</b>	<b>39,268,791.35</b>

**NGASKI**

.....LOCAL GOVERNMENT

**SCHEDULE FOR REVENUE FOR THE YEAR ENDED 31ST DECEMBER 2020**

<b>HEAD</b>	<b>Jan-20</b>	<b>TO</b>	<b>Dec-20</b>
1001	780,000.00		780,000.00
1002	-		-
1003	294,000.00		294,000.00
1004	112,500.00		112,500.00
1005	-		-
1006	-		-
1007	384,067,171.33		384,067,171.33
1008	-		-
1009	1,477,615,771.13		1,477,615,771.13
<b>TOTAL</b>	<b>1,862,869,442.46</b>		<b>1,862,869,442.46</b>

**NGASKI**

.....LOCAL GOVERNMENT

**SCHEDULE OF EXPENDITURE FOR THE YEAR ENDED 31ST  
DECEMBER 2020**

<b>HEAD</b>	<b>Jan-20</b>	<b>TO</b>	<b>Dec-20</b>
2001	5,015,454.07		5,015,454.07
2002	3,552,000.00		3,552,000.00
2003	25,944,013.19		25,944,013.19
2004	282,741,829.29		282,741,829.29
2005	136,573,030.74		136,573,030.74
2006	497,836,677.34		497,836,677.34
2007	334,742,538.68		334,742,538.68
2008	55,207,841.44		55,207,841.44
2009	51,574,786.23		51,574,786.23
2010	34,887,002.55		34,887,002.55
2011	260,549,493.34		260,549,493.34
2012	9,390,212.71		9,390,212.71
2013	-		-
2014	23,153,648.64		23,153,648.64
<b>TOTAL</b>	<b>1,721,168,528.22</b>		<b>1,721,168,528.22</b>



**NGASKI****.....LOCAL GOVERNMENT****SCHEDULE OF CAPITAL EXPENDITURE  
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

<b>HEAD</b>	<b>Jan-20</b>	<b>TO</b>	<b>Dec-20</b>
4001	3,056,357.00		3,056,357.00
4002	-		-
4003	24,999,940.00		24,999,940.00
4004	-		-
4005	-		-
4006	-		-
4007	-		-
4008	-		-
5001	27,731,900.00		27,731,900.00
5002	-		-
5003	-		-
5004	2,650,000.00		2,650,000.00
5005	-		-
6001	5,670,775.00		5,670,775.00
6002	-		-
6004	-		-
7001	-		-
7002	16,030,000.00		16,030,000.00
7003	26,749,903.75		26,749,903.75
8001	0		0
<b>TOTAL</b>	0		0
	<b>106,888,875.75</b>		<b>106,888,875.75</b>



# **SAKABA LOCAL GOVERNMENT**

**AUDITED FINANCIAL STATEMENT  
FOR THE YEAR.....2020**

**SUBMITTED TO**

**AUDITOR GENERAL  
LOCAL GOVERNMENT AUDIT  
BIRNIN KEBBI**

**STATEMENTS NO. 1**  
**STATEMENT OF FINANCIAL RESPONSIBILITY**

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, 2020 and its operation for the year ended on that date.



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**TREASURER**



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**CHAIRMAN**

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**DATE**

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**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 **Sakaba Local Government Council** as at **31<sup>st</sup> December, 2020** in accordance with the appropriate sections of the Audit Act. 1958 as amended.



**Basharu Bala Bashar**

Ag. Auditor General for Local Governments  
Kebbi State.

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

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

**DECEMBER 2020**

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Receipts			
Internally Generated Revenue	3	5,000,123.00	3,500,000.00
Grant Subvention	4		
VAT	5	390,754,362.15	
Statutory Allocation	6	926,271,442.18	1,007,025,360.70
Miscellaneous	7	237,807,159.35	306,817,334.36
<b>Total Receipts</b>		<b>1,559,833,086.68</b>	<b>1,317,342,695.06</b>
<b>PAYMENTS</b>			
Personal Emoluments	8	445,145,587.56	446,356,390.68
Education Services		288,960,000.00	156,606,693.81
Transport Services		10,759,254,.71	27,619,444.08
Health Services		45,850,811.32	87,560,000.00
Mining & Petrol Chemical Services			
Agricultural Services			
Other General Nature	9	773,907,293.33	565,221,243.10
<b>TOTAL PAYMENTS</b>		<b>1,564,622,946.92</b>	<b>1,283,363,771.67</b>
<b>NET CASH FLOW FROM OPERATION ACTIVITIES</b>		<b>(4,489,860.24)</b>	<b>33,978,923.39</b>
<b>Cash Flow from investing Activities</b>			
Purchase/Construction Assets	10		(2,000,000.00)
Purchase of Financial Market Instruments		(17,142,857.14)	(6,500,000.00)
Proceeds from sales of Assets			
Net Cash flow from InvestingActivities		(21,933,717.38)	25,478,923.39
<b>Cash Flow from financial activities</b>			
Proceeds from loan and other borrowing	11		
Devi dents received	12	500,000.00	280,000.00
Repayment of Loans	13	Nil	
Net Cash flow from investing Activities		Nil	
Net increase/Decrease in cash and its equivalent		(21,432,717.38)	25,758,923.59
Cash and its equivalent at 01 <sup>st</sup> January 2020		44,002,184.47	18,243,261.08
Cash and its equivalent at 31 <sup>st</sup> December 2020		22,569,467.09	44,002,184.47

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

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31<sup>ST</sup>

DECEMBER 2020

ASSETS	NOTE	CURRENT YEAR	PREVIOUS YEAR
CASH ON HAND		-	22,500.00
CASH BANK	14	3,899,162.16	44,002,184.47
INVESTMENT ACCOUNT	15	17,142,857.14	6,500,000.00
ADVANCES	16	-	
<b>TOTAL</b>		21,042,019.30	50,524,684.77
OTHERS	17	-	-
<b>LIABILITIES</b>		-	-
BANK OVERDRAFT		-	-
DEPOSIT	18	-	-
LOANS	19		
GENERAL REVENUE	20	<b>21,042,019.30</b>	-
<b>TOTAL</b>		<b>21,042,019.30</b>	<b>50,524,684.77</b>



**SHANGA LOCAL GOVERNMENT**

**AUDITED FINANCIAL STATEMENT FOR THE  
YEAR 2020**


**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 statement fairly reflect the financial position of Local Government as at 31<sup>st</sup> December, 2020 and its operations for the year ended on that date.



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**TREASURER**



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**CHAIRMAN**

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

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



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

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, 2020** in accordance with the appropriate sections of the Audit Act. 1956 as amended.



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

Date:.....

**SHANGA LOCAL GOVERNMENT**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

ASSETS	NOTE	CURRENT YEAR 2020	PREVIOUS YEAR 2019
<b>Cash flows from Operating Activities</b>			
<b><u>Receipts</u></b>			
Internally General Revenue	3	33,406,588.73	14,487,900.00
Grant Subvention	4		
VAT	5	437,370,183.94	247,830,947.30
Statutory Allocation	6	1,171,386,950.01	880,328,970.77
Miscellaneous	7		
<b>Total Receipts</b>		<b>1,642,163,722.68</b>	<b>1,242,647,818.07</b>
<b><u>Payments</u></b>			
Personal Emolument	8	530,412,036.38	520,400,632.65
Education Services		277,533,850.92	271,333,850.92
Transport Service		10,200,000.00	9,340,000.00
Health Services		38,350,811.24	34,312,973.34
Mining & Petrol Chemical Service		8,235,000.00	7,830,000.00
Agricultural Services		2,940,000.00	4,380,000.00
Other General Nature	9	766,837,067.00	380,562,461.16
<b>TOTAL Payments</b>		<b>1,634,508,765.54</b>	<b>1,228,159,918.07</b>
Net Cash Flow from Operation Activities		7,654,957.14	14,487,900.00
<b><u>Cash Flow from Investing Activities</u></b>			
Purchase/Construction Assets	10		
Purchase of Financial Market Instrument		(17,142,857.14)	(5,000,000.00)
Proceeds from sale of Assets			
Net Cash Flow from Investing Activities		(9,487,900.00)	9,487,900.00
<b><u>Cash Flow from Financing Activities</u></b>			
Proceeds from Loan & Other Borrowing	11		
Dividends Received	12		
Payment of Loans	13		
Net cash flow from Investing Activities			
Net Increase/Decrease in Cash & its equivalent		(9,487,900.00)	9,487,900.00
Cash and its equivalent at 1/1/2020		16,221,769.92	6,733,869.92
Cash and its equivalent at 31/12/2020		6,733,869.92	16,221,769.92

## SHANGA LOCAL GOVERNMENT

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2020

ASSETS	NOTE	CURRENT YEAR	PREVIOUS YEAR 2019
CASH ON HAND	1		
CASH AT BANK	2	6,733,869.92	22,502,366.06
INVESTMENT ACCOUNT	3	17,142,857.14	5,000,000.00
ADVANCES	4		
<b>TOTAL</b>		<b>23,876,727.06</b>	<b>27,502,366.06</b>
<b>LIABILITIES</b>			
BANK OVERDRAFT	5		
DEPOSITS	6		
GENERAL REVENUE		23,876,727.06	27,502,366.06
<b>TOTAL</b>		<b>23,876,727.06</b>	<b>27,502,366.06</b>



**SURU LOCAL GOVERNMENT**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR**  
**THE YEAR 2020**


**SUBMITTED TO**

**AUDITOR GENERAL FOR**  
**LOCAL GOVERNMENTS**  
**BIRNIN KEBBI**

# **STATEMENT OF FINANCIAL RESPONSIBILITY**

We accept responsibility for the integrity of these financial statements, the information conforms 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, 2020 and its operations for the year ended on that date.



**Treasurer**

Date: .....



**Chairman**

Date: .....

**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 audits has certify that the Financial Statement present the Financial position of Suru Local Government Council as at 31<sup>st</sup> December, 2020 in accordance with the appropriate sections of the Audits Act. 1956 as amended.

  
**BasharuBala Bashar**

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, 2020**

S/No	Cash flow from operating Activities	Notes	Current year (2020)	Previous year (2019) NM
	<b>Receipts</b>			
1.	Internal General Revenue	3	23,062,300=	11500,000.00
2.	Grants/Subventions	4		
3.	VAT	5	465,932,837:19	390,482642:76
4.	Statutory Allocations	6	1,548,248,055:58	1,115,773,799:64
5.	Miscellaneous	7		
	<b>Total Receipts</b>		2,037,243,192,:77	1,517,756442:40
<b>Payments</b>				
	Personal Emoluments	8	581,587,720:44	668,393,303.04
	Education Service		286,458,804:84	286,458,810:96
	Transportation Service		390,460,231:66	93,230,849:50
	Health Service		35,850,811:44	35,850,811:44
	Mining and Petrol Chemical service			
	Agricultural Services		32,424,305:61	78,125,422:84
	Other of General Nature	9	686,763.651.93	357,454,600.28
	<b>Total Payments</b>		2,013,545,525.92	1,519,513.797.34
	Net Cash Flow from operating activities		23,697,666.85	1,757,355.66
<b>Cash Flow from Investing activities</b>				
	Purchase/Construction of Assets	10		
	Purchase of Finance market Instrument		(20,417,857:14)	(4000,000)
	Proceeds from sales of assets			
	Net Cash flow from Investing activities		3,279,809.71	(2,242,644.34)
<b>Cash flow financing activities</b>				
	Proceeds from loan & Borrowing	11		
	Dividends Receive	12	962,500	NIL
	Repayment of Loan	13		
	Net cash flow from investment activities			
	Net Increase/Decrease in cash & its equivalent		3,279,809.71	(2,242,644.34)
	Cash & its equivalent at 1/1/2020		4,333,202.55	6,575,847.34
	Cash & its equivalent 31/12/2020		8,575,512.26	4,333,202.55

# **STATEMENT NO.4**

SURU

LOCAL GOVERNMENT COUNCIL

**STATEMENT OF ASSEST AND LIABILITIES FOR THE YEAR ENDED 31<sup>ST</sup>**

**DECEMBER, 2020**

<b>S/No</b>	<b>Cash flow from operating Activities</b>	<b>Notes</b>	<b>Current year (2020)</b>	<b>Previous year (2019) NM</b>
	<b><u>Assets</u></b>			
1.	Cash and Bank Balance	14	8,702,989:50	
2.	Investment	15	20,417,857:14	4000,000
3.	Advances	16	NIL	
4.	Others	19	NIL	
	Total Receipts		29,120,846:64	10,795,034:82
<b>Liabilities</b>				
	Deposit	18	NIL	
	Loan	19	NIL	
	General Revenue	20	29,120,846:64	10,795,034:82
	<b>Total</b>			





**YAURI LOCAL GOVERNMENT**

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR 2020**

**SUBMITTED TO**

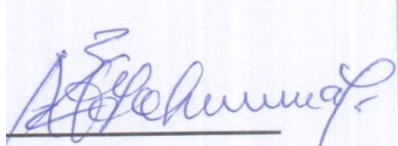
**TO THE OFFICES OF THE AUDITOR GENERAL  
FOR LOCAL GOVERNMENTS  
KEBBI STATE**

## **STATEMENT OF FINANCIAL RESPONSIBILITY**

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 2020 its operations for the year ended on that date.

Treasurer: 

Chairman: 

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

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

## **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, 2020 in accordance with appropriate section of Audit Act 1956 as amended.



**Basharu Bala Bashar**

Ag. Auditor General for the Local Govts.  
Kebbi State

**YAURI LOCAL GOVERNMENT  
CASH FLOWS STATEMENT FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2020**

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>RECIPT</b>			
Internally Generated Revenue	3	24,900,000	21,000,000.00
Grant Subvention	4	-	
VAT	5	376,439,260.39	372,211,271.10
Statutory Allocation	6	1,393,296,321.53	981,462,770.07
Miscellaneous	7	-	-
<b>TOTAL RECEIPTS</b>		<b>1,794,635,581.92</b>	<b>1,374,674,041.17</b>
<b>PAYMENT</b>			
Personal Enrolment	8	459,459,008.04	453,211,435.19
Education Services		352,299,319.36	248,705,817.39
Transport Services		22,551,321.17	16,725,511.21
Health Services		38,850,811.44	35,858,811.44
Mining & Petrol Chemical Services		-	-
Agricultural Services		23,502,771.11	25,272,596.13
Other General Nature	9	882,569,195.63	587,649,648.68
<b>TOTAL PAYMENTS</b>		<b>1,779,232,426.75</b>	<b>1,357,423,820.04</b>
Net cash flow from operating activities		17,403,155.17	7,250,221.13
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		-	-
Purchase/Construction of asset	10	-	-
Purchase of financial market instrument		(17,000,000.00)	(7,000,000.00)
Proceed from sale of asset		75,000.00	-
Net cash flow from investing activities		478,155.17	250,221.13
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		-	-
Proceed from loan & other borrowing	11	-	-
Divides received	12	-	-
Repayment of loan	13	-	-
Net cash flow from investing activities		-	-
Net increase/decrease in cash & it equivalent		478,155.17	250,221.13
Cash & its equivalent at 1/1/2020		15,254,419.18	15,004,198.05
Cash & its equivalent @ 21/12/2020		15,735,743.35	15,254,419.18



**YAURI LOCAL GOVERNMENT COUNCIL  
STATEMENT OF ASSETS AND LIABILITIES FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

<b>ASSETS</b>	<b>NOTE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
CASH ANDBANK BALANCES	14	374,588.57	51,061.78
INVESTMENT	15	17,000,000.00	7,000,000.00
ADVANCES	16	-	-
OTHERS	17	17,374,588.57	7,051,061.78
<b>TOTAL</b>		<b>17,374,588.57</b>	<b>7,051,061.78</b>
<b>LIABILITIES</b>			
DEPOSIT	18		
LOANS	19	-	-
GENERAL REVENUE	20	17,374,588.57	7,051,061.78
<b>TOTAL</b>		<b>17,374,588.57</b>	<b>7,051,061.78</b>

# **FEDERAL REPUBLIC OF NIGERIA**



## **ZURU LOCAL GOVERNMENT**

### **AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 2020**

**SUBMITTED TO**

**AUDITOR GENERAL FOR**

**LOCAL GOVERNMENTS**

**KEBBI STATE.**

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# **STATEMENT OF FINANCIAL RESPONSIBILITY**

These Financial Statements 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**

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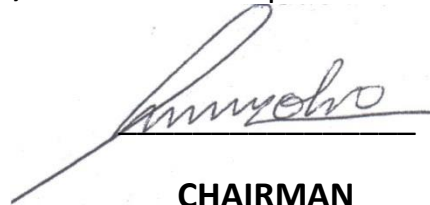
**DATE**

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, 2020** and its operation for the year ended on that date.



**TREASURER**



**CHAIRMAN**

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**DATE**

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**DATE**

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

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, 2020** and the Statement of Assets and Liabilities show a true fair view of the State of Affairs of the Zuru Local Government at date.



**BASHARU BALA BASHAR**

Ag. Auditor General for Local Governments  
Kebbi State.

**ZURU LOCAL GOVERNMENT**

**CASH FLOWS STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>	<b>NOTE</b>	<b>YEAR 2020 ₦</b>	<b>YEAR 2019 ₦</b>
<b><u>Receipts</u></b>			
• Internally Generated revenue	3	14,725,957.00	14,143,280.00
• Grant Subvention	4	Nil	Nil
• VAT	5	465,172,568.82	Nil
• Statutory Allocation	6	1,861,471,500.95	1,748,133,958.81
• Miscellaneous	7	Nil	Nil
<b>Total Receipts</b>		<b>2,341,370,026.77</b>	<b>1,762,277,238.81</b>
<b><u>PAYMENTS</u></b>			
• Personal Emoluments	8	666,073,539.65	637,942,236.59
• Education Services		511,239,403.97	291,602,155.68
• Transport Services		-	-
• Health Services		35,850,811.44	20,912,973.34
• Mining & Petrol Chemical Service		-	-
• Other General Nature	9	1,108,046,616.37	802,665,187.92
<b>TOTAL Payments</b>		<b>2,321,210,371.43</b>	<b>1,753,122,553.53</b>
Net Cash Flow From Operating activities		<b>20,159,655.34</b>	<b>9,154,685.28</b>
<b><u>Cash flow from Investing Activities</u></b>			
Purchase/Construction Assets	10	Nil	Nil
Purchase of Financial Market instruments		(18,055,857.14)	(8,055,857.14)
Rent on Local Government Property		Nil	Nil
Proceeds from Sales of Assets		Nil	
<b>Net Cash Flow from Investing Activities</b>		Nil	(8,055,857.14)
<b><u>Cash Flow From Financial Activities:</u></b>			
Proceeds From Loan and Other Borrowings	11	Nil	Nil
Dividends Received	12	481,250.00	158,400.00
Repayment of Loans	13	Nil	Nil
<b>Net Cash Flow From Financial Activities</b>			
Net Increase/Decrease In Cash & Its Equivalent		2,103,798.20	1,098,828.14
Cash and Its Equivalent at 1 <sup>st</sup> January, 2020		<b>22,564,815.95</b>	<b>21,465,987.81</b>

Cash and Its Equivalent at 31 <sup>st</sup> December, 2020		<b>24,668,614.15</b>	<b>22,564,815.95</b>
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**ZURU LOCAL GOVERNMENT**  
**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2020**

ASSET	NOTES	YEAR 2020 #	YEAR 2019 #
Cash at Hand	14	Nil	Nil
Cash at Bank	14	2,103,798.20	1,098,828.14
Cash in Transits		Nil	Nil
Investments	15	18,055,857.14	8,055,857.14
Advances	16	Nil	Nil
Others	17	Nil	Nil
<b>TOTAL</b>		<b>20,159,655.34</b>	<b>9,154,685.28</b>
<b><u>LIABILITIES</u></b>			
Bank Overdraft		Nil	Nil
Deposits	18	Nil	Nil
Loans	19	Nil	Nil
General Revenue Reserve	20	<b>20,159,655.34</b>	<b>9,154,685.28</b>

<b>TOTAL</b>		<b>20,159,655.34</b>	<b>9,154,685.28</b>
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**ZURU LOCAL GOVERNMENT**  
**STATEMENT OF REVENUE FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2020**

<b>HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
		<b>₦</b>	<b>₦</b>
1001	Taxes	1,820,000.00	1,054,760.00
1002	Rates	1,060,707.00	910,120.00
1003	Local Licenses, Fees & Fines	860,000.00	460,000.00
1004	Earnings from Commercial Undertakings	4,580,000.00	4,519,000.00
1005	Rent on Local Property	5,925,000.00	7,041,000.00
1006	Interest Payment and Dividend	480,250.00	158,400.00
1007	Grants	Nil	Nil
1008	Miscellaneous	Nil	Nil
	<b>Total Internal Generated Revenue</b>	<b>14,725.957.00</b>	<b>14,143,280.00</b>
1009	<b>i. VAT</b>	465,172,568.82	Nil
-	<b>ii. Statutory Allocations</b>	1,861,471,500.95	1,748,133,958.81
	<b>Total Statutory Allocations</b>	<b>2,326,644,069.77</b>	1,748,133,958.81

	<b>Grand Total</b>	<b>2,341,370,026.77</b>	<b>1,762,277,238.81</b>
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**ZURU LOCAL GOVERNMENT**  
**STATEMENT OF RECURRENT EXPENDITURE FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2020**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
		<b>₦</b>	<b>₦</b>
2001	Office of the Chairman	8,543,156.69	8,275,461.16
2002	Office of the Secretary	4,779,912.00	4,352,000.00
2003	Council	63,710,736.00	36,301,302.70
2004	Central Administration	122,412,390.95	131,541,967.25
2005	Finance and Supply	78,302,730.12	78,923,273.38
2006	Social Comm. Development	166,993,786.04	156,575,348.55
2007	Health	184,882,068.25	147,708,108.28
2008	Agriculture and Nat. Resources	121,137,373.54	114,038,161.61
2009	Works, Transport & Services.	75,080,585.14	59,496,702.22
2010	Traditional Offices	62,922,493.53	66,525,864.05
2013	Miscellaneous	-	-
2016	Budget and Planning	40,809,168.16	55,463,975.98
2015	Recurrent Surplus	-	-
	Others (PAYE, NULGE, MHWU, etc.)	65,651,671.39	33,971,177.71
	<b>Total</b>	<b>995,226,071.81</b>	<b>893,173,342.89</b>

**ZURU LOCAL GOVERNMENT**  
**STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2020**

<b>HEAD</b>	<b>DETAILS OF EXPENDITURE</b>	<b>YEAR 2020</b>	<b>YEAR 2019</b>
		<b>₦</b>	<b>₦</b>
4001	Agric and Rural Development		
4002	Livestock		
4003	Forestry		
4004	Fisheries		
4005	Manufacturers		
4006	Rural Electrification	20,000,000.00	10,000,000.00
4007	Commerce and industry		
4008	Road Transport and Bridges	45,450,000.00	30,000,000.00
5001	Education		
5002	Health Services	2,043,000.00	4,000,000.00
5003	Information		
5004	Social Dev. Youth & Sports		
5005	Fire Services		5,000,000.00
6001	Water Resources		57,742,250.00
6002	Sewages and Drainages	17,879,340.00	22,663,746.22
6003	Town & Country Planning		
6004	Community Development	15,000,000.00	10,000,000.00
7001	General Administrative	10,790,000.00	11,700,000.00
7002	Staff Housing	46,365,266.25	

7003	Workshop		
8001	Repayment of Loan & Interest		
	<b>Total capital Expenditure</b>	<b>157,527,606.25</b>	<b>151,105,996.22</b>

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**ZURU LOCAL GOVERNMENT**  
**STATEMENT OF TOTAL EXPENDITURE FOR YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2020**

<b>DETAILS</b>	<b>NOTE</b>	<b>YEAR 2020</b> <b>₦</b>	<b>YEAR 2019</b> <b>₦</b>
Personal Emoluments		666,073,539.65	637,942,236.59
Education Services		511,239,403.97	291,602,155.68
Health Services		35,850,811.44	20,912,973.34
Others General Nature		1,108,046,616.37	802,665,187.92
<b>Total Recurrent &amp; Capital Expenditure</b>		<b>2,321,210,371.43</b>	<b>1,753,122,553.53</b>



**ZURU LOCAL GOVERNMENT**  
**SCHEDULE OF INVESTMENT**  
**JANUARY TO DECEMBER, 2020**

<b>S/NO</b>	<b>NATURE OF INVESTMENT</b>	<b>OPENING BALANCE</b>	<b>WITHIN THE PERIOD</b>	<b>CLOSING BALANCE</b>
1	Kebbi Home Savings	7,142,857.14	10,000,000.00	17,142,857.14
2.	Cement Company of Northern Nig. Plc	113,000.00	-	113,000.00
3.	Urban Development Bank	800,000.00	-	800,000.00
		<b><u>₦8,055,857.14</u></b>	<b><u>₦10,000,000.00</u></b>	<b><u>₦18,055,857.14</u></b>

**ZURU LOCAL GOVERNMENT**  
**SCHEDULE OF DEPOSIT FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2020**

<b>S/NO</b>	<b>MONTHS</b>	<b>OPENING BALANCE</b>	<b>DR ₦</b>	<b>CR ₦</b>	<b>CLOSING BALANCE ₦</b>
1	January	-	-	-	-
2	February	-	-	-	-
3	March	-	-	-	-
4	April	-	-	-	-
5	May	-	-	-	-
6	June	-	-	-	-
7	July	-	-	-	-
8	August	-	-	-	-
9	September	-	-	-	-
10	October	-	-	-	-
11	November	-	-	-	-
12	December	-	340,000.00	-	-
	<b>TOTAL</b>		<b>340,000.00</b>	<b>340,000.00</b>	

**ZURU LOCAL GOVERNMENT**

**NOTE ON THE ACCOUNTS**

**NOTE 8: PERSONAL ENROLMENTS**

The total figure of the Personal Emolument for the year 2020 comprises the followings:

S/NO	DETAILS	YEAR 2020 R	YEAR 2019 R
1	Personal Cost	600,761,868.26	604,721,058.88
2	P.A.Y.E	23,063,442.76	11,960,453.91
3	NULGE	5,536,846.46	3,051,195.01
4	MHWU	5,229,465.79	3,069,024.14
5	WATER RATES	6,849,722.36	4,212,900.00
6	PENSION CONTRIBUTIONS	18,581,100.21	10,927,604.13
7	NHF (STAFF CONTRIBUTIONS)	6,051,093.81	-
	<b>TOTAL PERSONAL EMOLUMENTS</b>	<b>666,073,539.65</b>	<b>637,942,236.59</b>

ZURU LOCAL GOVERNMENT

NOTE ON THE ACCOUNTS

**NOTE 9 OTHERS GENERAL NATURE**

**The Total Figure of the Other General Nature for the year 2020 comprises the followings:**

S/NO	DETAILS	YEAR 2020 ₦	YEAR 2019 ₦
1	CAPITAL EXPENDITURE	157,527,626.25	151,105,996.22
2	OVERHEAD COST	328,812,532.16	254,481,106.30
3	L. G. STAFF PENSION BOARD	61,811,908.50	33,652,473.63
4	PRIMARY STAFF PENSION BOARD	106,306,661.76	57,916,987.13
5	SOCIAL SECURITY WELFARE FUND	3,302,876.67	2,514,553.23
6	JOINT ACCOUNT COMMITTEE FUND	10,807,928.28	6,880,056.41
7	L/G SERVICE COMM.TRAING FUND	11,229,780.75	8,369,480.96
8	KEBBI STATE EMIRATES COUNCIL	52,846,027.05	40,232,951.62
9	JAC RURAL INFRASTRUCTURE	330,287,669.15	245,411,682.42
10	PERMANENT SECRETARY SPECIAL SERVICE	3,600,000.00	2,100,000.00
11	LG GRATUITY SAVINGS	6,568,704.37	-
12	LGEA GRATUITY SAVINGS	34,944,901.43	-
	<b>TOTAL OTHER GENERAL NATURE</b>	<b>1,108,046,616.37</b>	<b>802,665,287.92</b>

