



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

AUDITED FINANCIAL STATEMENTS

**AS AT
31ST 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 31st December 2020 and its operations for the year ended on that Date.



Treasurer



Chairman

Date

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 31st 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 31ST DECEMBER 2020

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR 2020		PREVIOUS YEAR 2019	
		N	K	N	K
RECEIPTS:			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				
Total Receipts			2,056,729,190.24		1,518,717,688.56
PAYMENTS:	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
Total Payments			2,008,779,988.13		1,503,400,371.46
Net Cash Flow From Operating Activities			47,949,202.11		15,317,317.46
Cash Flow from investing Activities					
Purchase/Construction Assets	10				
Purchase of Financial Market Instruments			(27,539,999.67)		(17,539,999.67)
Proceeds from sale of Assets					
Net Cash Flow from Investing Activities					
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 31ST 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				
Total			48,430,452.11		25,943,036..70
LIABILITIES					
Deposit	18				
Loans	19				
General Revenue	20		48,430,452.11		25,943,036.70
Total			48,430,452.11		25,943,036.70