



YAURI LOCAL GOVERNMENT

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR 2020**

SUBMITTED TO

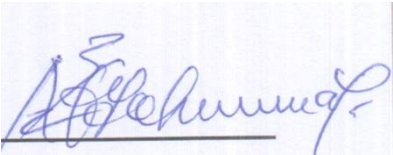
**TO THE OFFICES OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
KEBBI STATE**

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 31st 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 31st 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
31ST DECEMBER 2020**

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	CURRENT YEAR	PREVIOUS YEAR
RECIPT			
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	-	-
TOTAL RECEIPTS		1,794,635,581.92	1,374,674,041.17
PAYMENT			
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
TOTAL PAYMENTS		1,779,232,426.75	1,357,423,820.04
Net cash flow from operating activities		17,403,155.17	7,250,221.13
CASH FLOW FROM INVESTMENT ACTIVITIES		-	-
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
CASH FLOW FROM FINANCING ACTIVITIES		-	-
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 31ST DECEMBER 2020**

ASSETS	NOTE	CURRENT YEAR	PREVIOUS YEAR
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
TOTAL		17,374,588.57	7,051,061.78
LIABILITIES			
DEPOSIT	18		
LOANS	19	-	-
GENERAL REVENUE	20	17,374,588.57	7,051,061.78
TOTAL		17,374,588.57	7,051,061.78