

SECRET



GOVERNMENT HOUSE
JALINGO

09 NOV 2022

RECEIVED

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

STATE SECRETARIAT EXTENSION

P. M. B. 1110, JALINGO
TARABA STATE - NIGERIA.

(079)

Our Ref: _____

Your Ref: _____

Date: 28th September, 2022

His Excellency,
The Executive Governor,
Taraba State,
Taraba State Government House.

Sir,

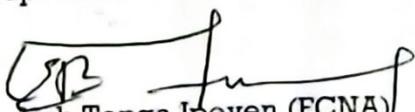
**REPORT OF AUDITOR GENERAL FOR LOCAL GOVERNMENTS AND THE
AUDITED FINANCIAL STATEMENTS AND MANAGEMENT REPORTS OF THE
16 LOCAL GOVERNMENT AREAS OF TARABA STATE FOR 2021 FINANCIAL
YEAR .**

His Excellency may wish to be informed that I have completed the audit of 16 local governments for the year ended 31st December 2021.

I am pleased to also inform His Excellency that with your strong support, I am able carryout the audits of the 2021 Consolidated Report of the 16 Local Governments of Taraba State in compliance with International Standards of Supreme Audit Institutions (ISSAIs) - "INTOSAI Auditing Standards" and International Standard on Auditing (ISA). I have also ensured that the Financial Statements were prepared in accordance with and International Public Sector Accounting Standards (IPSAS) - Cash Basis and in line with the National Chart of Accounts (NCOA).

Your Excellency, I hereby enclose copies of my reports together with the Audited Financial Statements and Management Reports of the 16 local governments of the state for 2021 financial year which I forwarded to the Honorable Taraba State House of Assembly in compliance with the requirements of the Law and the 1999 Constitution of the FRN (as amended).

Accept the assurances of highest regards, please.


Obadiah Tonga Ipeyen (FCNA)
Auditor General for Local Governments
Taraba State

SECRET

SECRET



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

STATE SECRETARIAT EXTENSION

P. M. B. 1110, JALINGO
TARABA STATE - NIGERIA.

(079)

Our Ref: _____ Your Ref: _____ Date: 28th September, 2022.

The Honourable Speaker,
State House of Assembly,
Jalingo,
Taraba State.

Acknowledge by me

for
TARABA STATE HOUSE OF ASSEMBLY
MELDAN K. ORNGU
09 NOV 2022
CLERK
P.M.B. 1110 JALINGO

Through:
The Clerk of the House

**FORWARDING OF AUDITOR GENERAL FOR LOCAL GOVERNMENTS
THE AUDITED FINANCIAL STATEMENTS AND MANAGEMENT REPORTS
OF THE 16 LOCAL GOVERNMENT AREAS OF TARABA STATE FOR 2021
FINANCIAL YEAR**

The Rt. Honorable Speaker may wish to be informed that I have completed the audit of 16 local governments for the year ended 31st December 2021. The reports and audits were done in compliance with International Standards of Supreme Audit Institutions (ISSAIs) - "INTOSAI Auditing Standards" as well as the International Standard on Auditing (ISA).

Sir, I hereby forward to the Hounourable House, copies of my report together with the Audited Financial Statements and Management Reports of the 16 local governments of the state for 2021 financial year. This is in compliance with the requirements of the Law and the 1999 Constitution of the FRN (as amended). You may please wish to fix a date for formal presentation to the House of whole.

Accept the assurances of highest regards, please.


Obadiah Tonga Ipeyen(FCNA)
Auditor General for Local Governments
Taraba State

SECRET

THE REPORT

OF

**AUDITOR GENERAL
(LOCAL GOVERNMENTS)
TARABA STATE**

ON THE

**AUDITED FINANCIAL STATEMENTS OF
16 LOCAL GOVERNMENTS**

**For the year ended
31st December, 2021**



His Excellency
Arc. Darius Dickson Ishaku
Executive Governor,
Taraba State



**Rt. Hon. Joseph Albasu Kunini
Speaker House of Assembly,
Taraba State**



Alh. Bello Yero
Permanent Secretary,
Bureau for Local Government & Chieftaincy Affairs,
Taraba State.



Obadiah Tonga Ipeyen ,CNA
Auditor General for Local Governments,
Taraba State

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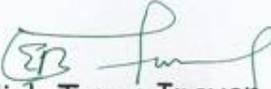
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STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements that are consolidated as set out in pages 13 to 17 for the year ended 31st December, 2021 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards - IPSAS - Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. The Financial Statements comprise of Statement of Cash Flows, Statement of Financial Position, Statement of Income and Expenditure. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

In fulfilling the accounting and reporting responsibilities of the Treasurers, the Treasurers ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in pages 11 were applied. The financial statements have been prepared to meet the information needs of a wide range of users (general purpose financial statements). As a result, the Financial Statements of the individual local governments used in the consolidation represent a fair presentation of each of the respective Local Governments and of the Financial Performance and Cash flows and their operations for the year ended 31st December, 2021.

The responsibility for the preparation of the Financial Statements of each local government rests entirely with the Treasury Department of the respective local governments. The Auditor General for Local Governments is responsible for the Consolidation of the Financial Statements of the 16 Local governments and proffer his opinion.



Obadiah Tonga Ipeyen, CNA
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
TARABA STATE



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

STATE SECRETARIAT EXTENSION
P.M.B. 1110 JALINGO
TARABA STATE- NIGERA

Our Ref

REF TS /LGAD/S/OFF/85

Your Ref

Date

28/09/2022

AUDIT CERTIFICATE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT ON THE ACCOUNTS OF THE 16 LOCAL GOVERNMENT COUNCILS TO THE HONOURABLE MEMBERS OF TARABA STATE HOUSE OF ASSEMBLY FOR THE YEAR ENDED 31ST DECEMBER 2021

The Auditor General audited the books of accounts and reviewed the audited financial statements of each of the 16 Local Governments Councils ("Councils") of Taraba State and consolidated the audited financial statements for the year ended 31st December, 2021 set out in pages **13 to 17** in accordance with the 1999 Constitutions FRN (as amended) and the relevant laws. The Consolidated Financial Statements comprise of the Consolidated Statement of Cash Flows, Consolidated Statement of Financial Position, Consolidated Statement of Income and Expenditure, and Notes to the Consolidated Financial Statements set out in pages **18 to 25**. The individual and consolidated financial statements of the 16 local governments are prepared in compliance with International Public Sector Accounting Standards – Cash Basis. Additional presentation is made in form of Consolidated Statements of Consolidated Revenue Fund and Capital Development Fund. Part II from **pages 126** contains the management report.

Responsibility of the Local Government Councils

Each local government council is responsible for the preparation and fair presentation of its financial statements in accordance with International Public Sector Accounting Standards (IPSAS) - Cash Basis, Taraba State Financial Memorandum (FM) and the laws. This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with IPSAS – Cash Basis; and making accounting estimates that are reasonable in the circumstances.

Responsibility of External Auditors

The responsibility of the external auditors is to express an opinion on the financial statements of each local government council based on their audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance whether the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Councils and the overall presentation of the financial statements.

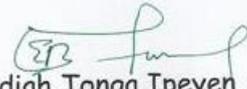
Responsibility of Auditor General

The Auditor General responsible for undertaking regularity and performance audits in compliance with International Standards of Supreme Audit Institutions (ISSAIs) - "INTOSAI Auditing Standards" and the relevant laws stated in paragraph one (1) above on the accounts and financial management of the 16 local government councils and review of their respective audited financial statements. Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the opinion of the Auditor General on the consolidated financial statements of the 16 local government councils.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of each Council as of December 31, 2021, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards – Cash Basis, Financial Memorandum and the relevant laws.

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
JALINGO
TARABA STATE


Obadiah Tonga Ipeyen, CNA
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
TARABA STATE

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Local Government Councils of Taraba State in the preparation of the accounts.

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also comply with Cash Basis International Public Sector Accounting Standards (IPSAS). The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on Cash Basis.

b. Revenue

Revenue from Federation Account Allocation Committee (FAAC), Independent Revenue, Capital Receipts and Other Revenues were recognized in the year they were actually received.

c. Recurrent Expenditure

They were considered in the financial statements in the year that payments were made.

d. Capital Expenditure

- a.) Expenditure of capital in nature were written off in the same year they were charged to the account.

CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	33,939,657,299.96	32,306,163,813.95
Independent Revenue	789,205,580.00	669,952,951.06
Total Receipts	34,728,862,879.96	32,976,116,765.01
Payments		
Personnel Cost	(10,309,170,210.71)	(11,846,449,742.18)
Social Benefits	-	-
Overhead Cost	(5,854,656,172.21)	(6,256,829,495.83)
Loans and Advances	-	(27,680,000.00)
Grants and Contributions	(12,079,891,879.59)	(13,557,423,210.53)
Subsidies	-	(23,965,103.85)
Transfers to other funds	-	-
Total Payments	(28,243,718,262.51)	(31,712,347,552.39)
Net Cash flow from Operating Activities	6,485,144,617.45	1,263,769,212.62
Investing Activities		
Purchase of Fixed Assets	-	(6,535,000.00)
Construction/Provision of Fixed Assets	-	(117,680,963.73)
Rehabilitation/Repairs of Fixed Assets	-	(52,065,530.50)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	(176,281,494.23)
Financing Activities		
Proceeds from Aids and Grants	-	3,012,738,826.78
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(6,566,168,674.24)	(4,019,610,860.59)
Net Cash Flow from Financing Activities	(6,566,168,674.24)	(1,006,872,033.81)
Net Surplus/(Deficit) for the Year	(81,024,056.79)	80,615,684.58
Add: Opening Balance	86,211,691.83	5,596,007.25
Closing Cash Balance	5,187,635.04	86,211,691.83

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2021**

	NOTES	2021	2020
		₦	₦
ASSETS			
Cash and Bank Balances	16	5,187,635.04	86,211,691.83
TOTAL ASSETS		5,187,635.04	86,211,691.83
LIABILITIES			
Public Funds	24	5,187,635.04	86,211,691.83
TOTAL LIABILITIES		5,187,635.04	86,211,691.83

CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2021

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
		₦	₦	₦	₦	₦
OPENING BALANCE				86,211,691.83		5,596,007.25
Add: Revenue						
REVENUE						
Statutory Revenue	1	49,985,356,100.00	49,985,356,100.00	33,939,657,299.96	(16,045,698,800.04)	32,306,163,813.95
Independent Revenue	2	1,742,532,800.00	1,742,532,800.00	789,205,580.00	(953,327,220.00)	669,952,951.06
Aids and Grants	3	3,227,700.00	3,227,700.00	-	(3,227,700.00)	3,012,738,826.78
Loans/Borrowings and Other Capital Receipts	4	-	-	-	-	-
TOTAL REVENUE		51,731,116,600.00	51,731,116,600.00	34,728,862,879.96	(17,002,253,720.04)	35,988,855,591.79
TOTAL RECEIPTS		51,731,116,600.00	51,731,116,600.00	34,815,074,571.79	(17,002,253,720.04)	35,994,451,599.04
EXPENDITURE						
Personnel Cost	5	19,041,165,000.00	13,224,164,644.72	10,309,170,210.71	2,914,994,434.01	11,846,449,742.18
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	10,885,184,700.00	11,697,601,926.12	5,854,656,172.21	5,842,945,753.91	6,256,829,495.83
Grants and Contributions	10	10,926,222,000.00	14,267,712,174.20	12,079,891,879.59	2,187,820,294.61	13,557,423,210.53
Subsidies	11	185,237,600.00	150,111,300.00	-	150,111,300.00	23,965,103.85
Public Debt Charges	12	864,353,000.00	7,430,574,554.96	6,566,168,674.24	864,405,880.72	4,019,610,860.59
TOTAL OPERATING EXPENDITURE		42,002,045,800.00	46,870,048,100.00	34,809,886,936.75	12,060,161,163.25	35,731,958,412.98
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		9,729,070,800.00	4,861,068,500.00	5,187,635.04	(29,062,414,883.29)	262,493,186.06
CAPITAL EXPENDITURE						
Purchase of Fixed Assets		3,204,106,000.00	1,574,013,800.00	-	1,574,013,800.00	6,535,000.00
Construction/Provision of Fixed Assets		3,961,593,300.00	1,837,995,300.00	-	1,837,995,300.00	117,680,963.73
Rehabilitation/Repairs of Fixed Assets		1,910,698,900.00	947,386,500.00	-	947,386,500.00	52,065,530.50
Preservation of the Environment		317,263,300.00	233,005,100.00	-	233,005,100.00	-
Acquisition of Non Tangible Assets		335,409,300.00	268,667,800.00	-	268,667,800.00	-
TOTAL CAPITAL EXPENDITURE	15	9,729,070,800.00	4,861,068,500.00	-	4,861,068,500.00	176,281,494.23
TRANSFERS						
Transfers to Other Funds		-	-	-	-	-
Transfers - Payments to Individuals		-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	0.00	5,187,635.04		86,211,691.83

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2021

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
		₦	₦	₦	₦	₦
OPENING BALANCE				86,211,691.83		5,596,007.25
Add: Revenue						
REVENUE						
Statutory Revenue	1	49,985,356,100.00	49,985,356,100.00	33,939,657,299.96	(16,045,698,800.04)	32,306,163,813.95
Independent Revenue	2	1,742,532,800.00	1,742,532,800.00	789,205,580.00	(953,327,220.00)	669,952,951.06
Aids and Grants	3	3,227,700.00	3,227,700.00	-	(3,227,700.00)	3,012,738,826.78
Loans/Borrowings and Other Capital Receipts	4	-	-	-	-	-
TOTAL REVENUE		51,731,116,600.00	51,731,116,600.00	34,728,862,879.96	(17,002,253,720.04)	35,988,855,591.79
TOTAL RECEIPTS		51,731,116,600.00	51,731,116,600.00	34,815,074,571.79	(17,002,253,720.04)	35,994,451,599.04
EXPENDITURE						
Personnel Cost	5	19,041,165,000.00	13,224,164,644.72	10,309,170,210.71	2,914,994,434.01	11,846,449,742.18
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	10,885,184,700.00	11,697,601,926.12	5,854,656,172.21	5,842,945,753.91	6,256,829,495.83
Grants and Contributions	10	10,926,222,000.00	14,267,712,174.20	12,079,891,879.59	2,187,820,294.61	13,557,423,210.53
Subsidies	11	185,237,600.00	150,111,300.00	-	150,111,300.00	23,965,103.85
Public Debt Charges	12	864,353,000.00	7,430,574,554.96	6,566,168,674.24	864,405,880.72	4,019,610,860.59
TOTAL OPERATING EXPENDITURE		42,002,045,800.00	46,870,048,100.00	34,809,886,936.75	12,060,161,163.25	35,731,958,412.98
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		9,729,070,800.00	4,861,068,500.00	5,187,635.04	(29,062,414,883.29)	262,493,186.06
CAPITAL EXPENDITURE						
Purchase of Fixed Assets		3,204,106,000.00	1,574,013,800.00	-	1,574,013,800.00	6,535,000.00
Construction/Provision of Fixed Assets		3,961,593,300.00	1,837,995,300.00	-	1,837,995,300.00	117,680,963.73
Rehabilitation/Repairs of Fixed Assets		1,910,698,900.00	947,386,500.00	-	947,386,500.00	52,065,530.50
Preservation of the Environment		317,263,300.00	233,005,100.00	-	233,005,100.00	-
Acquisition of Non Tangible Assets		335,409,300.00	268,667,800.00	-	268,667,800.00	-
TOTAL CAPITAL EXPENDITURE	15	9,729,070,800.00	4,861,068,500.00	-	4,861,068,500.00	176,281,494.23
TRANSFERS						
Transfers to Other Funds		-	-	-	-	-
Transfers - Payments to Individuals		-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	0.00	5,187,635.04		86,211,691.83

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2021

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
OPENING BALANCE		-	-	5,596,007.25	-	8,299,152.21
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				-		3,949,179,451.85
Aids and Grants	3	2,961,200.00	2,961,200.00	3,012,738,826.78	3,009,777,626.78	-
Loans/Borrowings and Other Capital Receipts	4	-	-	-	-	-
CAPITAL RECEIPTS SUB-TOTAL		<u>2,961,200.00</u>	<u>2,961,200.00</u>	<u>3,012,738,826.78</u>	<u>3,009,777,626.78</u>	<u>3,949,179,451.85</u>
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		<u>2,961,200.00</u>	<u>2,961,200.00</u>	<u>3,018,334,834.03</u>		<u>3,957,478,604.06</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	15	2,744,697,400.00	280,245,274.31	6,535,000.00	273,710,274.31	1,476,207,421.71
Construction/Provision of Fixed Assets - General	15	3,515,236,500.00	586,822,022.14	117,680,963.73	469,141,058.41	1,728,713,721.21
Rehabilitation/Repairs of Fixed Assets - General	15	1,686,973,100.00	328,902,561.38	52,065,530.50	276,837,030.88	607,781,088.25
Preservation of the Environment - Gnenral	15	278,687,600.00	56,062,400.00	-	56,062,400.00	61,065,844.37
Acquisition of Non Tangible Assets	15	296,079,100.00	67,766,277.52	-	67,766,277.52	78,114,521.27
TOTAL CAPITAL EXPENDITURE		<u>8,521,673,700.00</u>	<u>1,319,798,535.35</u>	<u>176,281,494.23</u>	<u>1,143,517,041.12</u>	<u>3,951,882,596.81</u>
CLOSING BALANCE		-	-	2,842,053,339.80		5,596,007.25

NOTES TO THE FINANCIAL STATEMENTS

	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 1 - Statutory Revenue		
Ardo Kola	1,736,409,116.60	1,648,583,340.16
Bali	2,785,018,052.12	2,672,696,052.52
Donga	2,019,270,998.79	1,918,609,035.61
Gashaka	2,233,611,370.44	2,159,034,394.63
Gassol	2,596,081,406.25	2,462,959,192.36
Ibi	1,794,122,410.28	1,709,128,801.03
Jalingo	1,824,372,351.20	1,715,868,416.82
Karim Lamido	2,590,109,724.69	2,478,158,026.00
Kurmi	1,885,759,604.75	1,800,015,079.27
Lau	1,787,697,402.68	1,697,058,822.65
Sardauna	2,593,879,602.60	2,469,556,407.94
Takum	2,072,610,779.75	1,972,870,309.17
Ussa	1,829,369,279.30	1,733,032,053.07
Wukari	2,569,955,473.54	2,437,513,706.48
Yorro	1,731,839,993.23	1,642,804,073.19
Zing	1,889,549,733.74	1,788,276,103.05
	33,939,657,299.96	32,306,163,813.95

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 2 - Independent Revenue		
Ardo Kola	59,675,520.00	50,572,484.00
Bali	36,558,600.00	28,339,975.00
Donga	33,294,800.00	27,978,800.00
Gashaka	32,304,900.00	27,611,000.00
Gassol	41,799,100.00	35,423,000.00
Ibi	27,641,600.00	24,680,000.00
Jalingo	94,422,200.00	87,428,000.00
Karim Lamido	27,301,800.00	22,563,500.00
Kurmi	53,842,700.00	49,397,000.00
Lau	37,045,900.00	32,784,000.00
Sardauna	73,728,400.00	76,800,378.65
Takum	38,400,400.00	35,229,700.00
Ussa	107,871,860.00	55,036,660.00
Wukari	46,596,700.00	43,548,345.41
Yorro	38,193,500.00	36,374,750.00
Zing	40,527,600.00	36,185,358.00
	789,205,580.00	669,952,951.06

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 3 - Aid and Grants		
Ardo Kola	-	44,830,727.98
Bali	-	262,838,148.62
Donga	-	172,716,692.65
Gashaka	-	195,952,943.90
Gassol	-	145,183,544.79
Ibi	-	151,033,411.14
Jalingo	-	199,202,961.27
Karim Lamido	-	120,248,600.29
Kurmi	-	75,086,726.90
Lau	-	79,886,597.21
Sardauna	-	255,443,956.87
Takum	-	245,081,937.37
Ussa	-	84,059,461.77
Wukari	-	692,766,415.33
Yorro	-	108,361,455.97
Zing	-	180,045,244.72
	-	3,012,738,826.78

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 5 - Personnel Cost		
Ardo Kola	692,188,294.46	741,739,612.03
Bali	749,389,923.75	795,843,014.52
Donga	523,567,667.12	770,906,455.90
Gashaka	590,447,768.10	638,203,464.51
Gassol	1,175,364,647.53	1,217,398,933.49
Ibi	654,261,397.18	771,133,994.89
Jalingo	519,518,766.33	572,213,559.31
Karim Lamido	744,806,173.91	769,415,050.87
Kurmi	676,571,485.31	672,257,786.55
Lau	500,850,305.96	643,143,197.05
Sardauna	660,921,533.96	712,758,051.26
Takum	407,657,745.06	577,615,660.40
Ussa	456,593,590.18	598,278,243.02
Wukari	783,529,881.68	966,617,055.49
Yorro	653,925,020.31	737,594,562.18
Zing	519,576,009.86	661,331,100.72
	10,309,170,210.71	11,846,449,742.18

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 8 - Overhead Cost		
Ardo Kola	212,265,913.70	161,895,116.29
Bali	824,410,669.44	689,564,878.10
Donga	388,022,320.40	319,233,731.70
Gashaka	781,665,110.85	647,849,345.55
Gassol	330,668,150.16	386,619,974.30
Ibi	194,201,392.41	292,143,707.55
Jalingo	227,584,297.56	328,886,435.23
Karim Lamido	374,976,165.14	357,153,080.06
Kurmi	239,664,326.89	321,509,122.32
Lau	191,912,336.25	172,743,399.03
Sardauna	381,789,926.95	490,341,692.50
Takum	600,288,712.31	506,246,623.90
Ussa	262,463,156.32	273,102,653.94
Wukari	435,766,808.38	844,670,381.71
Yorro	132,344,174.02	168,520,297.63
Zing	276,632,711.41	296,349,056.04
	5,854,656,172.21	6,256,829,495.83

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 9 - Loans and Advances		
Ardo Kola	-	-
Bali	-	-
Donga	-	-
Gashaka	-	-
Gassol	-	-
Ibi	-	-
Jalingo	-	-
Karim Lamido	-	27,680,000.00
Kurmi	-	-
Lau	-	-
Sardauna	-	-
Takum	-	-
Ussa	-	-
Wukari	-	-
Yorro	-	-
Zing	-	-
	-	27,680,000.00

Note 10 - Grants and Contributions		
Ardo Kola	481,233,222.58	571,338,878.87
Bali	837,408,269.07	1,135,262,819.60
Donga	730,717,883.36	777,942,707.22
Gashaka	484,512,552.37	837,934,585.11
Gassol	721,757,550.29	788,337,802.50
Ibi	563,392,940.90	569,533,052.33
Jalingo	761,178,591.31	837,341,375.42
Karim Lamido	1,086,912,296.43	1,215,444,591.54
Kurmi	612,770,306.72	679,385,613.07
Lau	721,416,112.75	747,507,344.59
Sardauna	1,223,053,139.22	1,307,405,736.48
Takum	692,994,516.23	919,177,204.36
Ussa	807,560,088.63	737,801,962.57
Wukari	993,516,340.05	1,099,723,420.39
Yorro	635,388,853.61	567,846,315.81
Zing	726,079,216.08	765,439,800.68
	12,079,891,879.59	13,557,423,210.53

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 11 - Subsidies		
Ardo Kola	-	-
Bali	-	-
Donga	-	-
Gashaka	-	-
Gassol	-	-
Ibi	-	-
Jalingo	-	-
Karim Lamido	-	-
Kurmi	-	-
Lau	-	-
Sardauna	-	-
Takum	-	-
Ussa	-	-
Wukari	-	-
Yorro	-	-
Zing	-	23,965,103.85
	-	23,965,103.85

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 12 - Public Debt Charges		
Ardo Kola	410,385,542.14	251,225,678.79
Bali	410,385,542.14	251,225,678.79
Donga	410,385,542.14	251,225,678.79
Gashaka	410,385,542.14	251,225,678.79
Gassol	410,385,542.14	251,225,678.79
Ibi	410,385,542.14	251,225,678.79
Jalingo	410,385,542.14	251,225,678.79
Donga	410,385,542.14	251,225,678.79
Gashaka	410,385,542.14	251,225,678.79
Gassol	410,385,542.14	251,225,678.79
Ibi	410,385,542.14	251,225,678.79
Jalingo	410,385,542.14	251,225,678.79
Karim Lamido	410,385,542.14	251,225,678.79
Kurmi	410,385,542.14	251,225,678.79
Lau	410,385,542.14	251,225,678.79
Sardauna	410,385,542.14	251,225,678.79
	6,566,168,674.24	4,019,610,860.59

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 15 - Capital Expenditure		
Ardo Kola	-	17,790,200.00
Bali	-	91,962,928.73
Donga	-	-
Gashaka	-	1,963,630.50
Gassol	-	-
Ibi	-	-
Jalingo	-	13,311,700.00
Karim Lamido	-	-
Kurmi	-	-
Lau	-	-
Sardauna	-	31,680,691.00
Takum	-	-
Ussa	-	11,750,000.00
Wukari	-	4,244,344.00
Yorro	-	-
Zing	-	3,578,000.00
	-	176,281,494.23

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 16 - Cash and Bank Balances		
Ardo Kola	22,085.00	10,421.28
Bali	7,431.65	25,183.93
Donga	21,008.17	148,622.40
Gashaka	30,100.19	1,124,803.20
Gassol	17,349.00	312,732.87
Ibi	435,987.37	913,249.72
Jalingo	586,534.47	459,180.61
Karim Lamido	442,127.40	110,780.33
Kurmi	466,573.71	255,930.02
Lau	348,315.46	169,309.88
Sardauna	153,061.84	8,695,201.51
Takum	18,606.00	333,941.99
Ussa	337,260.82	98,498.79
Wukari	1,855,912.82	8,502,311.53
Yorro	351,557.97	62,361,654.82
Zing	93,723.17	2,689,868.95
	5,187,635.04	86,211,691.83

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 24 - Public Funds		
Ardo Kola	22,085.00	10,421.28
Bali	7,431.65	25,183.93
Donga	21,008.17	148,622.40
Gashaka	30,100.19	1,124,803.20
Gassol	17,349.00	312,732.87
Ibi	435,987.37	913,249.72
Jalingo	586,534.47	459,180.61
Karim Lamido	442,127.40	110,780.33
Kurmi	466,573.71	255,930.02
Lau	348,315.46	169,309.88
Sardauna	153,061.84	8,695,201.51
Takum	18,606.00	333,941.99
Ussa	337,260.82	98,498.79
Wukari	1,855,912.82	8,502,311.53
Yorro	351,557.97	62,361,654.82
Zing	93,723.17	2,689,868.95
Prior Year Adjustment	-	
	5,187,635.04	86,211,691.83

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT CONT'D

GASHAKA		
Cash Account		1,006,790.00
UBA Bank Account Salary Acct 087	30,100.19	115,876.65
UBA Bank Account Revenue Acct 230		2,136.55
	30,100.19	1,124,803.20
GASSOL		
Cash Account	-	-
UBA Bank Account Salary Acct 056	17,349.00	312,732.87
	17,349.00	312,732.87
IBI		
Cash Account		807,985.00
UBA Account Salary Acct 997	435,987.37	105,264.72
	435,987.37	913,249.72

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT CONT'D

JALINGO		
Cash Account		260,830.00
UBA Revenue Account ACCT 51		23,198.34
UBA Bank Salary Account ACCT 42	586,534.47	155,118.43
UBA Bank Project Account ACCT 61		20,033.84
	586,534.47	459,180.61
KARIM LAMIDO		
Cash Account	-	-
UBA Account Salary Acct 966	442,127.40	25,533.58
UBA Account 428		85,246.75
	442,127.40	110,780.33
KURMI		
Cash Account	-	-
UBA Bank Account Salary Acct 063	466,573.71	255,930.02
	466,573.71	255,930.02
LAU		
Cash Account		17,000.00
UBA Bank Account Salary Acct 703	348,315.46	78,025.95
ECO Bank Account Revenue Acct 814		74,283.93
	348,315.46	169,309.88

SUMMARY OF TOTAL REVENUE BY ECONOMIC LINE ITEMS

DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
	₦	₦	₦	₦	₦
REVENUE					
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
LOCAL GOVERNMENT SHARE OF FAAC					
Local Government Share of FAAC	40,450,603,200.00	40,450,603,200.00	21,875,993,013.30	(18,574,610,186.70)	22,016,139,762.58
Share of State IGR	68,748,200.00	68,748,200.00	-	(68,748,200.00)	-
Excess Petroleum Profit Tax (PPT Revenue)	110,053,400.00	110,053,400.00	-	(110,053,400.00)	-
Exchange Difference	86,996,500.00	86,996,500.00	122,531,118.64	35,534,618.64	686,886,908.24
Refund from Paris Club	-	-	-	-	-
Recovered Excess Bank Charges	72,348,400.00	72,348,400.00	-	(72,348,400.00)	17,709,765.97
Equalisation	549,371,800.00	549,371,800.00	62,056,892.51	(487,314,907.49)	284,097,710.66
Budget Augmentation	-	-	90,580,746.13	90,580,746.13	-
Refund from Federal Government	-	-	-	-	1,069,406,932.00
Stabilization Fund Receipts	50,835,700.00	50,835,700.00	-	(50,835,700.00)	93,298,168.50
Good Value Consideration	85,319,200.00	85,319,200.00	-	(85,319,200.00)	60,877,054.97
Non Oil Revenue	-	-	1,398,695,718.72	1,398,695,718.72	555,263,047.60
GOVERNMENT SHARE OF VAT					
Local Government Share of VAT	8,242,515,600.00	8,242,515,600.00	10,389,799,810.66	2,147,284,210.66	7,522,484,463.43
GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
Local Government Share of Excess Crude Account	268,564,100.00	268,564,100.00	-	(268,564,100.00)	-
STATUTORY REVENUE TOTAL	49,985,356,100.00	49,985,356,100.00	33,939,657,299.96	(16,045,698,800.04)	32,306,163,813.95

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
		₦	₦	₦	₦	₦
1	REVENUE					
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
110101	LOCAL GOVERNMENT SHARE OF FAAC					
11010101	Local Government Share of FAAC	40,450,603,200.00	40,450,603,200.00	21,875,993,013.30	(18,574,610,186.70)	22,016,139,762.58
11010104	Share of State IGR	68,748,200.00	68,748,200.00	-	(68,748,200.00)	-
11010105	Excess Petroleum Profit Tax (PPT Revenue)	110,053,400.00	110,053,400.00	-	(110,053,400.00)	-
11010106	Exchange Difference	86,996,500.00	86,996,500.00	122,531,118.64	35,534,618.64	686,886,908.24
11010107	Refund from Paris Club	-	-	-	-	-
11010108	Recovered Excess Bank Charges	72,348,400.00	72,348,400.00	-	(72,348,400.00)	17,709,765.97
11010109	Equalisation	549,371,800.00	549,371,800.00	62,056,892.51	(487,314,907.49)	284,097,710.66
11010110	Budget Augmentation	-	-	90,580,746.13	90,580,746.13	-
11010111	Refund from Federal Government	-	-	-	-	1,069,406,932.00
11010112	Stabilization Fund Receipts	50,835,700.00	50,835,700.00	-	(50,835,700.00)	93,298,168.50
11010113	Good Value Consideration	85,319,200.00	85,319,200.00	-	(85,319,200.00)	60,877,054.97
11010114	Non Oil Revenue	-	-	1,398,695,718.72	1,398,695,718.72	555,263,047.60
110102	GOVERNMENT SHARE OF VAT					
11010201	Local Government Share of VAT	8,242,515,600.00	8,242,515,600.00	10,389,799,810.66	2,147,284,210.66	7,522,484,463.43
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
11010303	Local Government Share of Excess Crude Account					
		268,564,100.00	268,564,100.00	-	(268,564,100.00)	-
	STATUTORY REVENUE TOTAL	49,985,356,100.00	49,985,356,100.00	33,939,657,299.96	(16,045,698,800.04)	32,306,163,813.95
12	INDEPENDENT REVENUE					
1201	TAX REVENUE					
120101	PERSONAL TAXES					
12010101	Community Development/Poll Tax	96,686,300.00	96,686,300.00	31,347,080.00	(65,339,220.00)	26,907,954.00
12010104	Arrears: Community or Poll Tax	17,778,000.00	17,778,000.00	7,107,110.00	(10,670,890.00)	6,263,490.00
12010105	Dev. Tax or Levy	37,532,900.00	37,532,900.00	12,161,110.00	(25,371,790.00)	9,490,630.00
12010106	Arrears: Dev. Tax or Levy	74,014,600.00	74,014,600.00	1,539,340.00	(72,475,260.00)	1,375,620.00
12010107	Cattle Tax (Where Applicable)	49,561,500.00	49,561,500.00	31,384,990.00	(18,176,510.00)	28,297,320.25
12010108	Arrears: Cattle Tax (Where Applicable)	28,641,300.00	28,641,300.00	9,407,560.00	(19,233,740.00)	8,327,470.00
12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	9,440,800.00	9,440,800.00	7,090,740.00	(2,350,060.00)	6,074,850.00
12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	421,400.00	421,400.00	237,080.00	(184,320.00)	217,500.00
12010111	Produce Sales Tax	3,092,000.00	3,092,000.00	4,481,770.00	1,389,770.00	3,977,860.00
12010112	Entertainment Tax	673,300.00	673,300.00	943,060.00	269,760.00	799,200.00
	PERSONAL TAXES TOTAL	317,842,100.00	317,842,100.00	105,699,840.00	(212,142,260.00)	91,731,894.25
1202	NON-TAX REVENUE					
120201	LICENCES - GENERAL					
12020102	Goldsmiths & Gold Dealer Licenses	3,972,500.00	3,972,500.00	1,566,548.00	(2,405,952.00)	1,237,818.00
12020105	Radio/Television Station Licenses	1,230,300.00	1,230,300.00	989,190.00	(241,110.00)	844,980.00
12020107	Boats & Canoe (Small Craft) License	4,612,700.00	4,612,700.00	4,483,780.00	(128,920.00)	4,161,485.00
12020109	Registration of Voluntary Organizations	1,198,700.00	1,198,700.00	1,504,330.00	305,630.00	1,289,500.00
12020110	Inland Water-Way License	444,600.00	444,600.00	502,680.00	58,080.00	428,584.00
12020111	Bake House License	9,876,000.00	9,876,000.00	11,997,540.00	2,121,540.00	9,952,620.00
12020112	Bicycles License & Hire Permits	4,086,500.00	4,086,500.00	3,839,340.00	(247,160.00)	3,265,358.00
12020113	Brickmaking, Etc License	16,694,200.00	16,694,200.00	1,932,320.00	(14,761,880.00)	1,720,470.00
12020114	Cart Licenses	5,826,900.00	5,826,900.00	1,510,200.00	(4,316,700.00)	1,159,550.00
12020115	Dane Gun Licenses	2,038,300.00	2,038,300.00	2,458,730.00	420,430.00	1,823,498.00
12020116	Cattle Dealer Licenses	36,883,100.00	36,883,100.00	8,506,380.00	(28,376,720.00)	6,249,415.00
12020117	Dried Fish & Meat Licenses	10,652,500.00	10,652,500.00	3,948,820.00	(6,703,680.00)	3,215,200.00
12020118	Pet (Dog) Licenses	3,658,100.00	3,658,100.00	691,980.00	(2,966,120.00)	608,540.00
12020119	Fishing Permits	3,339,000.00	3,339,000.00	3,430,340.00	91,340.00	2,771,700.00
12020120	Hawker'S Permits	6,638,200.00	6,638,200.00	12,940,354.00	6,302,154.00	10,486,644.00
12020121	Hunting Permits	6,390,900.00	6,390,900.00	12,727,660.00	6,336,760.00	11,903,490.00
12020122	Produce Buying Licenses	50,904,300.00	50,904,300.00	19,584,640.00	(31,319,660.00)	16,794,410.00
12020123	Animal Health Certificate Licenses	19,894,900.00	19,894,900.00	3,457,430.00	(16,437,470.00)	2,981,440.00
12020124	Abattoir/Slaughter Licenses	15,431,900.00	15,431,900.00	10,453,590.00	(4,978,310.00)	8,351,890.00
12020125	Renewal of Fisher Licenses	3,499,500.00	3,499,500.00	2,973,920.00	(525,580.00)	2,130,670.00
12020126	Hiring Services	16,357,000.00	16,357,000.00	5,874,860.00	(10,482,140.00)	4,547,920.00
12020127	Borehole Drilling Licenses	2,304,700.00	2,304,700.00	1,380,550.00	(924,150.00)	1,186,680.00
12020129	Cinematograph Licenses	4,113,000.00	4,113,000.00	6,325,380.00	2,212,380.00	4,540,520.00
12020130	Liquor Licenses	32,374,700.00	32,374,700.00	11,316,160.00	(21,058,540.00)	9,344,770.00
12020136	Trade Permit Licenses	41,491,200.00	41,491,200.00	23,469,940.00	(18,021,260.00)	19,658,758.01
12020137	Motor Cycle Licence	26,048,000.00	26,048,000.00	12,570,070.00	(13,477,930.00)	10,344,810.00
12020138	Hackney Permit Licence	7,230,500.00	7,230,500.00	1,959,440.00	(5,271,060.00)	1,766,950.00
12020139	Buki Cigarettes Licence	4,617,200.00	4,617,200.00	2,090,310.00	(2,526,890.00)	1,808,120.00
12020140	Auctioneer Licence	-	-	70,890.00	70,890.00	61,203.00
12020141	Registration of Septic Tank Dislodging	1,090,600.00	1,090,600.00	266,470.00	(824,130.00)	241,570.00
12020142	Pit Sawing Licence	883,200.00	883,200.00	5,282,320.00	4,399,120.00	4,620,780.00
	LICENCES TOTAL	343,783,200.00	343,783,200.00	181,342,542.00	(162,440,658.00)	150,603,253.01

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

120204	FEES - GENERAL					
12020404	Trade Union Fees	10,863,200.00	10,863,200.00	6,201,270.00	(4,661,930.00)	3,993,440.00
12020417	Contractor Registration Fees	9,583,300.00	9,583,300.00	8,718,750.00	(864,550.00)	6,234,160.00
12020418	Marriage/ Divorce Fees	7,762,700.00	7,762,700.00	5,123,190.00	(2,639,510.00)	4,034,560.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	2,702,900.00	2,702,900.00	42,740.00	(2,660,160.00)	37,340.00
12020425	Disinfection of Produce Fees	7,290,100.00	7,290,100.00	1,690,990.00	(5,599,110.00)	1,540,270.00
12020426	Court Summons Fees	2,422,400.00	2,422,400.00	41,350,055.00	38,927,655.00	41,638,355.00
12020427	Tender Fees	5,206,100.00	5,206,100.00	3,435,210.00	(1,770,890.00)	2,495,340.00
12020436	Bill Board Advertisement Fees	5,628,600.00	5,628,600.00	12,417,655.00	6,789,055.00	9,731,590.00
12020440	Medical Consultancy Fees	29,545,100.00	29,545,100.00	18,283,970.00	(11,261,130.00)	15,652,960.00
12020441	Laboratory Fees	4,390,400.00	4,390,400.00	4,687,020.00	296,620.00	3,961,260.00
12020442	Association Fees	6,427,600.00	6,427,600.00	49,274,450.00	42,846,850.00	38,566,905.54
12020443	Birth & Death Registraton Fees	16,892,600.00	16,892,600.00	10,183,850.00	(6,708,750.00)	8,444,815.00
12020444	Burial Fees	2,343,400.00	2,343,400.00	2,638,566.00	295,166.00	1,891,516.00
12020445	Change of Ownership Fees	259,400.00	259,400.00	8,477,590.00	8,218,190.00	7,103,800.00
12020446	Agricultural/Vetinary Services Fees	18,216,400.00	18,216,400.00	8,337,330.00	(9,879,070.00)	7,772,750.00
12020448	Development Levies	8,628,000.00	8,628,000.00	14,843,690.00	6,215,690.00	13,720,000.00
12020449	Business/Trade Operating Fees	129,526,300.00	129,526,300.00	76,454,940.00	(53,071,360.00)	67,994,579.47
12020450	Inspection Fees	344,100.00	344,100.00	102,830.00	(241,270.00)	91,000.00
12020451	Timber & Forest Fees	14,755,500.00	14,755,500.00	8,624,660.00	(6,130,840.00)	7,236,900.00
12020453	Applications Fees	2,113,300.00	2,113,300.00	-	(2,113,300.00)	-
12020454	Parking Fees	682,400.00	682,400.00	6,444,450.00	5,762,050.00	5,762,540.00
12020455	Learning Driving Test Fees	2,043,700.00	2,043,700.00	1,770,770.00	(272,930.00)	1,556,650.00
12020456	Wharf Landing Fees	437,200.00	437,200.00	131,300.00	(305,900.00)	114,000.00
12020457	Entertainment, Drumming and Temporary Both Permit Fees	8,464,600.00	8,464,600.00	6,298,010.00	(2,166,590.00)	5,741,960.00
12020458	Control of Noise Permit Fees	821,200.00	821,200.00	239,480.00	(581,720.00)	167,440.00
12020459	Naming of Street Registration Fees	5,367,700.00	5,367,700.00	4,410,340.00	(957,360.00)	3,382,060.00
12020460	Tent At Sea Beech Permit Fees	279,500.00	279,500.00	53,080.00	(226,420.00)	48,000.00
12020461	Beggars Minstrel Fees	162,800.00	162,800.00	28,250.00	(134,550.00)	25,000.00
12020462	Open Air Preaching Permit Fees	848,500.00	848,500.00	114,340.00	(734,160.00)	102,000.00
12020463	Dislodging of Septic Tank Charges	1,025,600.00	1,025,600.00	1,654,320.00	628,720.00	1,526,000.00
12020464	Night Soil Disposal/Depot Fees	872,200.00	872,200.00	657,330.00	(214,870.00)	596,940.00
12020465	Registration of Night Soil Contractors Fees	947,100.00	947,100.00	834,130.00	(112,970.00)	766,000.00
12020466	Vault Fees	325,900.00	325,900.00	71,190.00	(254,710.00)	63,000.00
12020467	Sand Dredging Fees	4,588,200.00	4,588,200.00	2,018,310.00	(2,569,890.00)	2,042,480.00
	FEES TOTAL	311,768,000.00	311,768,000.00	307,171,196.00	(4,598,804.00)	265,413,611.01
120205	FINES - GENERAL					
12020501	Towing of Vehicle Fines and Fees	9,144,900.00	9,144,900.00	835,730.00	(8,309,170.00)	761,000.00
12020502	Fines on Overdue Lost Library Books	1,091,700.00	1,091,700.00	183,120.00	(908,580.00)	168,000.00
12020503	Impounding of Animals Fines	3,953,500.00	3,953,500.00	4,802,600.00	849,100.00	4,181,600.00
	FINES TOTAL	14,190,100.00	14,190,100.00	5,821,450.00	(8,368,650.00)	5,110,600.00
120206	SALES - GENERAL					
12020601	Sales of Journal & Publications	7,292,900.00	7,292,900.00	90,470.00	(7,202,430.00)	83,000.00
12020603	Sales of ID Cards	4,244,200.00	4,244,200.00	1,351,100.00	(2,893,100.00)	1,002,980.00
12020604	Sales of Stores/Scraps/Unservicable Items	38,011,600.00	38,011,600.00	8,842,700.00	(29,168,900.00)	7,272,020.00
12020605	Sales of Vaccines	4,201,400.00	4,201,400.00	2,319,150.00	(1,882,250.00)	1,372,330.00
12020607	Sales of Consultancy Registration Forms	965,200.00	965,200.00	195,874.00	(769,326.00)	127,944.00
12020608	Sales of Improved Seeds/Chemical	8,554,600.00	8,554,600.00	3,967,800.00	(4,586,800.00)	2,972,770.00
12020609	Proceeds from Sales of Farm Produce	38,779,500.00	38,779,500.00	13,789,794.00	(24,989,706.00)	12,018,594.00
12020610	Proceeds from Sales of Goods By Public Auctions	14,731,700.00	14,731,700.00	828,260.00	(13,903,440.00)	512,690.00
12020611	Proceeds from Sales of Govt. Vehicles	150,708,200.00	150,708,200.00	1,986,165.00	(148,722,035.00)	1,565,205.00
12020612	Proceeds from Sales of Drugs and Medications	6,669,800.00	6,669,800.00	5,530,096.00	(1,139,704.00)	4,063,506.00
12020614	Sales of Govt. Buildings	2,435,700.00	2,435,700.00	489,410.00	(1,946,290.00)	449,000.00
12020615	Sales of Uniforms	-	-	-	-	-
	SALES TOTAL	276,594,800.00	276,594,800.00	39,390,819.00	(237,203,981.00)	31,440,039.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

120207	EARNINGS - GENERAL					
12020701	Earnings from Consultancy Services	13,832,700.00	13,832,700.00	1,052,290.00	(12,780,410.00)	1,068,917.43
12020702	Earnings from Laboratory Services	4,046,700.00	4,046,700.00	14,784,168.00	10,737,468.00	10,794,738.00
12020703	Earnings from Hire of Plants & Equipment	2,156,400.00	2,156,400.00	1,419,650.00	(736,750.00)	1,135,200.00
12020704	Earnings from the Use of Govt. Vehicles	3,376,900.00	3,376,900.00	453,440.00	(2,923,460.00)	416,000.00
12020705	Earnings from the Use of Govt. Halls	9,411,600.00	9,411,600.00	2,152,190.00	(7,259,410.00)	1,829,000.00
12020706	Earnings from Toll Gates	7,373,000.00	7,373,000.00	3,213,920.00	(4,159,080.00)	2,900,150.00
12020707	Earnings from Medical Services	13,381,600.00	13,381,600.00	22,700,895.00	9,319,295.00	16,321,745.00
12020708	Earnings from Agricultural Produce	41,429,000.00	41,429,000.00	4,041,280.00	(37,387,720.00)	3,615,020.00
12020709	Earnings from Tourism/Culture/Arts Centres	9,089,100.00	9,089,100.00	1,854,820.00	(7,234,280.00)	1,283,240.00
12020710	Earnings from Guest Houses	9,224,300.00	9,224,300.00	1,652,740.00	(7,571,560.00)	1,483,200.00
12020711	Earnings from Commercial Activities	203,023,100.00	203,023,100.00	25,362,340.00	(177,660,760.00)	22,783,200.00
12020712	Earnings from Environmental Sanitation Services	32,186,200.00	32,186,200.00	10,465,020.00	(21,721,180.00)	8,932,560.00
	EARNINGS TOTAL	348,530,600.00	348,530,600.00	89,152,753.00	(259,377,847.00)	72,562,970.43
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL					
12020801	Rent on Govt. Quarters	13,768,200.00	13,768,200.00	3,088,660.00	(10,679,540.00)	2,829,600.00
12020802	Rent on Govt. Offices	542,400.00	542,400.00	159,540.00	(382,860.00)	144,810.00
12020803	Rent on Govt. Buildings	19,818,300.00	19,818,300.00	8,028,470.00	(11,789,830.00)	6,527,990.00
12020804	Rent on Conference Centres	3,051,200.00	3,051,200.00	1,903,120.00	(1,148,080.00)	1,042,000.00
12020805	Rent on Building At Aerodromes	1,239,700.00	1,239,700.00	-	(1,239,700.00)	-
	RENT ON GOVERNMENT BUILDINGS TOTAL	38,419,800.00	38,419,800.00	13,179,790.00	(25,240,010.00)	10,544,400.00
120209	RENT ON LAND & OTHERS - GENERAL					
12020901	Rent on Govt. Land	2,027,600.00	2,027,600.00	480,000.00	(1,547,600.00)	500,000.00
12020903	Rents & Premium on the Allocation of Land	-	-	-	-	-
12020904	Rents of Plots & Sites Services Programme	541,900.00	541,900.00	696,960.00	155,060.00	576,000.00
12020905	Lease Rental	-	-	-	-	-
12020906	Rents on Govt. Properties	4,999,000.00	4,999,000.00	4,122,180.00	(876,820.00)	3,666,200.00
	RENT ON LAND & OTHERS TOTAL	7,568,500.00	7,568,500.00	5,299,140.00	(2,269,360.00)	4,742,200.00
120210	REPAYMENTS - GENERAL					
12021002	Motor Vehicle Advances	5,084,600.00	5,084,600.00	931,320.00	(4,153,280.00)	796,000.00
12021003	Bicycle Advances (Principal)	-	-	-	-	-
12021004	Motor Vehicle Refurbishing Loan	-	-	-	-	-
12021005	House Refurbishing Loan	-	-	-	-	-
12021006	Refunds	-	-	614,950.00	614,950.00	566,300.00
	REPAYMENTS TOTAL	5,084,600.00	5,084,600.00	1,546,270.00	(3,538,330.00)	1,362,300.00
120211	INVESTMENT INCOME					
12021101	Operating Surplus	-	-	-	-	-
12021102	Dividend Received	307,300.00	307,300.00	46,020.00	(261,280.00)	39,000.00
12021103	Other Investment Income	-	-	-	-	-
	INVESTMENT INCOME TOTAL	307,300.00	307,300.00	46,020.00	(261,280.00)	39,000.00
120212	INTEREST EARNED					
12021201	Motor Vehicle Advances	4,173,500.00	4,173,500.00	50,850.00	(4,122,650.00)	45,000.00
12021202	Bicycle Advances (Interest)	16,800.00	16,800.00	-	(16,800.00)	-
12021203	Refurbishing Loan	-	-	-	-	-
12021204	Furniture Loan	-	-	-	-	-
12021205	Interest on Housing Loan	2,133,700.00	2,133,700.00	90,400.00	(2,043,300.00)	80,000.00
12021206	Interest on Loans to States	196,600.00	196,600.00	-	(196,600.00)	-
12021207	Interest on Loans to Lgas	-	-	-	-	-
12021208	Interest on Loans to Government Owned Companies	-	-	-	-	-
12021209	Interest on Debenture Loans	483,900.00	483,900.00	-	(483,900.00)	-
12021210	Interest on Debenture Loans	1,178,000.00	1,178,000.00	-	(1,178,000.00)	-
12021210	Bank Interest	1,352,700.00	1,352,700.00	-	(1,352,700.00)	-
12021211	Gains on Foreign Exchange	-	-	-	-	-
	INTEREST EARNED TOTAL	9,535,200.00	9,535,200.00	141,250.00	(9,393,950.00)	125,000.00
120214	RATES					
12021401	Tenement Rate	27,782,900.00	27,782,900.00	14,928,730.00	(12,854,170.00)	13,342,780.00
12021402	Penalty For Tenement Rate	5,520,500.00	5,520,500.00	-	(5,520,500.00)	-
12021403	Arreas of Tenement Rate	5,852,400.00	5,852,400.00	12,980.00	(5,839,420.00)	11,000.00
12021404	Ground Rent	9,616,500.00	9,616,500.00	3,842,690.00	(5,773,810.00)	3,351,400.00
12021405	Federal Government Grant in Lieu of Tenement Rate	-	-	2,939,380.00	2,939,380.00	2,491,000.00
12021406	State Government Grant in Lieu of Tenement Rate	-	-	210,980.00	210,980.00	178,800.00
	RATES TOTAL	48,772,300.00	48,772,300.00	21,934,760.00	(26,837,540.00)	19,374,980.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

120215	MISCELLANEOUS					
12021501	Mortuary Hearse and Cementry Earnings	606,400.00	606,400.00	23,600.00	(582,800.00)	20,000.00
12021502	Recovery of Losses and Overpayments	-	-	5,436,500.00	5,436,500.00	5,072,700.00
12021503	Payment in Lieu of Registration Notices	8,572,600.00	8,572,600.00	-	(8,572,600.00)	-
12021504	Unclaimed Deposit	-	-	52,380.00	52,380.00	44,000.00
12021505	Indigene Certificate	10,957,300.00	10,957,300.00	12,967,270.00	2,009,970.00	11,766,003.36
	MISCELLANEOUS TOTAL	20,136,300.00	20,136,300.00	18,479,750.00	(1,656,550.00)	16,902,703.36
13	AID AND GRANTS					
1301	AID					
130101	DOMESTIC AIDS					
13010101	Current Domestic Aids	-	-	-	-	-
13010102	Capital Domestic Aids	-	-	-	-	-
	DOMESTIC AIDS TOTAL	-	-	-	-	-
130102	FOREIGN AIDS					
13010201	Current Foreign Aids	-	-	-	-	-
13010202	Capital Foreign Aids	-	-	-	-	-
	FOREIGN AIDS TOTAL	-	-	-	-	-
130203	DOMESTIC GRANTS					
13020301	Current Domestic Grants	3,227,700.00	3,227,700.00	-	(3,227,700.00)	3,012,738,826.78
13020302	Capital Domestic Grants	-	-	-	-	-
	DOMESTIC GRANTS TOTAL	3,227,700.00	3,227,700.00	-	(3,227,700.00)	3,012,738,826.78
130204	FOREIGN GRANTS					
13020401	Current Foreign Grants	-	-	-	-	-
13020402	Capital Foreign Grants	-	-	-	-	-
	FOREIGN GRANTS TOTAL	-	-	-	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS					
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF					
140101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF					
14010101	Transfer from CRF to CDF	-	-	-	-	-
	TRANSFER TO CDF TOTAL	-	-	-	-	-
1402	OTHER CAPITAL RECEIPTS					
140202	OTHER CAPITAL RECEIPTS					
14020201	Other Capital Receipts to CDF	-	-	-	-	-
14020202	Sale of Fixed Assets	-	-	-	-	-
	OTHER CAPITAL RECEIPTS TOTAL	-	-	-	-	-

SUMMARY OF TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS

DESCRIPTION	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/Allowances)	17,544,070,100.00	11,609,755,500.00	9,093,105,902.49	2,516,649,597.51	10,926,253,281.37
Overtime payments	126,690,800.00	-	-	-	-
Consolidated Revenue Charges - Salaries/Allowances	1,370,404,100.00	1,614,409,144.72	1,216,064,308.22	398,344,836.50	920,196,460.81
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	19,041,165,000.00	13,224,164,644.72	10,309,170,210.71	2,914,994,434.01	11,846,449,742.18
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	806,522,300.00	889,842,300.00	393,183,410.00	496,658,890.00	347,557,635.16
Utilities - General	535,889,100.00	517,996,400.00	167,718,770.00	350,277,630.00	212,903,099.32
Materials and Supplies - General	2,723,667,800.00	2,032,824,604.25	649,370,810.00	1,383,453,794.25	924,933,039.66
Maintenance Services - General	2,096,039,100.00	1,329,102,063.76	269,256,450.00	1,059,845,613.76	343,710,694.17
Training - General	816,260,700.00	767,829,000.00	281,151,730.00	486,677,270.00	297,655,353.02
Other Services - General	1,344,465,600.00	2,649,473,680.00	2,075,586,563.01	573,887,116.99	1,596,349,984.45
Consulting and Professional Services	808,777,700.00	939,567,020.14	331,548,350.00	608,018,670.14	291,095,989.04
Fuel and Lubricants	526,010,200.00	479,987,600.00	144,897,600.00	335,090,000.00	183,884,061.81
Financial Charges	423,388,400.00	357,488,400.00	186,182,350.39	171,306,049.61	165,700,473.38
Miscellaneous Expenses	804,163,800.00	1,733,490,857.97	1,355,760,138.81	377,730,719.16	1,893,039,165.83
Overhead Cost Total	10,885,184,700.00	11,697,601,926.12	5,854,656,172.21	5,842,945,753.91	6,256,829,495.83
Loans and Advances					
Staff Loans and Advances	99,883,500.00	99,883,500.00	-	99,883,500.00	27,680,000.00
Loans and Advances Total	99,883,500.00	99,883,500.00	-	99,883,500.00	27,680,000.00
Grants and Contributions					
Local Grants and Contributions	10,926,222,000.00	14,267,712,174.20	12,079,891,879.59	2,187,820,294.61	13,557,423,210.53
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	10,926,222,000.00	14,267,712,174.20	12,079,891,879.59	2,187,820,294.61	13,557,423,210.53
Subsidies					
Subsidy to Government Owned Companies & Parastata	185,237,600.00	150,111,300.00	-	150,111,300.00	23,965,103.85
Subsidy to Private Companies	-	-	-	-	-
Subsidies Total	185,237,600.00	150,111,300.00	-	150,111,300.00	23,965,103.85
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Domestic Interest/Discount	137,629,700.00	7,299,216,554.96	6,566,168,674.24	733,047,880.72	3,522,505,842.40
Interest - Internal Public Debt	726,723,300.00	131,358,000.00	-	131,358,000.00	497,105,018.19
Public Debt Charges Total	864,353,000.00	7,430,574,554.96	6,566,168,674.24	864,405,880.72	4,019,610,860.59
Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	3,204,106,000.00	1,574,013,800.00	-	1,574,013,800.00	6,535,000.00
Construction/Provision of Fixed Assets	3,961,593,300.00	1,837,995,300.00	-	1,837,995,300.00	117,680,963.73
Rehabilitation/Repairs of Fixed Assets	1,910,698,900.00	947,386,500.00	-	947,386,500.00	52,065,530.50
Preservation of the Environment	317,263,300.00	233,005,100.00	-	233,005,100.00	-
Acquisition of Non Tangible Assets	335,409,300.00	268,667,800.00	-	268,667,800.00	-
Capital Expenditure Total	9,729,070,800.00	4,861,068,500.00	-	4,861,068,500.00	176,281,494.23
TOTAL EXPENDITURE	51,731,116,600.00	51,731,116,600.00	34,809,886,936.75	16,921,229,663.25	35,908,239,907.21

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS

DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
	₦	₦	₦	₦	₦
EXPENDITURE					
Personnel cost					
Salaries and Wages					
Salaries and Wages					
Salary (Excluding CRF Charges Salaries/Allowances)	17,544,070,100.00	11,609,755,500.00	9,093,105,902.49	2,516,649,597.51	10,926,253,281.37
Overtime Payments	126,690,800.00	-	-	-	-
Consolidated Revenue Charges - Salaries/Allowances	1,370,404,100.00	1,614,409,144.72	1,216,064,308.22	398,344,836.50	920,196,460.81
Salary Arrears	-	-	-	-	-
TOTAL	19,041,165,000.00	13,224,164,644.72	10,309,170,210.71	2,914,994,434.01	11,846,449,742.18
OVERHEAD COST					
DESCRIPTION					
TRAVEL AND TRANSPORT - GENERAL					
Local travels and transport training	337,340,700.00	331,640,700.00	189,775,910.00	141,864,790.00	118,693,673.33
Local travels and transport others	300,939,800.00	269,939,800.00	44,726,860.00	225,212,940.00	56,491,860.75
International travels & transport training	40,881,800.00	87,081,800.00	49,498,650.00	37,583,150.00	56,464,468.55
International travels: others	42,812,500.00	82,332,500.00	52,896,260.00	29,436,240.00	52,890,870.37
Hotel Accommodation - Local	32,291,000.00	37,491,000.00	10,861,160.00	26,629,840.00	14,677,834.84
Hotel Accommodation - International	1,159,800.00	1,159,800.00	312,330.00	847,470.00	641,000.00
Hotel Accommodation - Local Training	9,479,200.00	20,579,200.00	11,761,090.00	8,818,110.00	8,670,357.19
Hotel Accommodation - International Training	1,081,600.00	1,081,600.00	291,380.00	790,220.00	598,000.00
Per Diems/Estacodes	40,535,900.00	58,535,900.00	33,059,770.00	25,476,130.00	38,429,570.12
TOTAL	806,522,300.00	889,842,300.00	393,183,410.00	496,658,890.00	347,557,635.16
DESCRIPTION					
UTILITIES - GENERAL					
Electricity Charges	167,885,000.00	145,185,000.00	63,394,070.00	81,790,930.00	80,888,518.98
Telephone Charges	59,173,500.00	61,573,500.00	23,787,160.00	37,786,340.00	30,016,954.52
Internet Access Charges	89,840,100.00	86,240,100.00	30,338,460.00	55,901,640.00	42,815,633.69
Satellite Broadcasting Access Charges	56,956,200.00	60,063,500.00	16,858,690.00	43,204,810.00	20,877,180.00
Water Rates	47,984,400.00	50,084,400.00	16,475,750.00	33,608,650.00	20,466,720.00
Sewerage Charges	24,633,200.00	24,633,200.00	2,713,550.00	21,919,650.00	3,659,900.00
Leased Communication Lines	10,883,500.00	10,883,500.00	1,411,090.00	9,472,410.00	2,896,000.00
Software Charges/License Renewal	29,158,100.00	29,158,100.00	405,880.00	28,752,220.00	833,000.00
Interactive Learning	-	-	-	-	-
Multiyear Traffic Order	-	-	-	-	-
Other Utility Charges	49,375,100.00	50,175,100.00	12,334,120.00	37,840,980.00	10,449,192.14
TOTAL	535,889,100.00	517,996,400.00	167,718,770.00	350,277,630.00	212,903,099.32
DESCRIPTION					
MATERIALS AND SUPPLIES - GENERAL					
Office Stationaries/Computer Consumables	182,224,000.00	165,924,000.00	46,165,290.00	119,758,710.00	61,544,352.77
Books	90,511,500.00	110,746,300.00	33,429,120.00	77,317,180.00	51,530,632.24
Newspapers	28,059,900.00	29,529,900.00	10,662,680.00	18,867,220.00	13,093,337.71
Magazines and Periodicals	24,155,700.00	29,440,300.00	16,160,180.00	13,280,120.00	17,635,762.40
Printing of Non Security Documents	342,915,200.00	346,915,200.00	93,814,040.00	253,101,160.00	78,175,743.90
Printing of Security Documents	297,139,000.00	284,439,000.00	34,643,830.00	249,795,170.00	52,669,202.81
Drugs/Laboratory/Medical Supplies	1,130,099,400.00	382,081,400.00	103,203,620.00	278,877,780.00	112,391,074.26
Field and Camping Materials Supplies	123,607,000.00	167,907,000.00	69,705,710.00	98,201,290.00	56,284,516.30
Uniforms and Other Clothing	40,735,100.00	39,090,850.00	6,572,410.00	32,518,440.00	10,942,520.00
Teachind Aids/Instructional Materials	131,065,400.00	201,769,200.00	101,557,560.00	100,211,640.00	103,098,175.78
Food stuff/Catering Materials Supplies	252,213,200.00	137,490,800.00	38,965,840.00	98,524,960.00	260,820,799.22
Chemicals and Reagents Materials Supplies	35,375,400.00	48,575,400.00	15,135,870.00	33,439,530.00	26,205,947.01
Other Materials and Supplies	45,567,000.00	88,915,254.25	79,354,660.00	9,560,594.25	80,540,975.25
TOTAL	2,723,667,800.00	2,032,824,604.25	649,370,810.00	1,383,453,794.25	924,933,039.66

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

MAINTENANCE SERVICES GENERAL					
Maintenance of Motor Vehicles/Transport Equipment	234,345,500.00	220,819,300.00	33,730,700.00	187,088,600.00	58,175,436.23
Maintenance of Office Furniture	117,893,200.00	121,193,200.00	30,196,640.00	90,996,560.00	38,347,768.49
Maintenance of Office Building/Residential Qtrs	294,595,300.00	220,777,700.00	28,289,480.00	192,488,220.00	31,546,546.55
Maintenance of Office/IT Equipment	103,551,100.00	102,439,926.74	22,588,040.00	79,851,886.74	26,358,295.26
Maintenance of Plant and Generators	97,251,200.00	106,951,200.00	31,453,220.00	75,497,980.00	39,106,465.43
Other Maintenance Services	288,566,000.00	121,066,000.00	41,192,010.00	79,873,990.00	58,073,445.42
Maintenance of Air Conditioners	2,819,800.00	3,819,800.00	2,703,710.00	1,116,090.00	3,282,000.00
Maintenance of Boats	9,049,700.00	3,949,700.00	2,960,730.00	988,970.00	3,594,000.00
Maintenance of Railway Equipments	1,994,300.00	2,994,300.00	2,832,220.00	162,080.00	3,438,000.00
Maintenance of Street Lights	102,167,600.00	72,167,600.00	9,381,610.00	62,785,990.00	10,353,000.00
Maintenance of Communication Equipments	137,199,200.00	122,899,200.00	8,607,700.00	114,291,500.00	9,271,706.72
Maintenance of Market/Public Places	307,689,700.00	62,927,637.02	26,067,520.00	36,860,117.02	30,743,812.69
Minor Road Maintenance	398,916,500.00	167,096,500.00	29,252,870.00	137,843,630.00	31,420,217.38
TOTAL	2,096,039,100.00	1,329,102,063.76	269,256,450.00	1,059,845,613.76	343,710,694.17
DESCRIPTION					
TRAINING GENERAL					
Local Training	502,796,900.00	457,296,900.00	72,250,600.00	385,046,300.00	81,409,555.30
International Training	126,922,100.00	50,061,400.00	22,463,480.00	27,597,920.00	57,862,480.00
Other Trainings	13,019,500.00	34,519,500.00	25,504,630.00	9,014,870.00	29,868,681.01
Seminars/Workshops and Conference	173,522,200.00	225,951,200.00	160,933,020.00	65,018,180.00	128,514,636.70
TOTAL	816,260,700.00	767,829,000.00	281,151,730.00	486,677,270.00	297,655,353.02
DESCRIPTION					
OTHER SERVICE - GENERAL					
Security Services	405,265,900.00	772,165,900.00	605,844,150.70	166,321,749.30	1,255,694,934.29
Office Rent	66,176,600.00	58,176,600.00	12,133,580.00	46,043,020.00	9,744,379.31
Residential Rent	31,035,100.00	56,035,100.00	32,316,850.00	23,718,250.00	49,014,000.00
Security Vote (Including Operations)	725,857,300.00	462,857,300.00	215,999,980.00	246,857,320.00	160,000,000.00
Cleaning and Fumigation Services	75,934,900.00	76,757,400.00	28,653,460.00	48,103,940.00	44,013,405.14
Land Uses Charges	27,927,000.00	27,927,000.00	4,370,450.00	23,556,550.00	5,933,765.71
Rescue Service	12,268,800.00	1,195,554,380.00	1,176,268,092.31	19,286,287.69	71,949,500.00
TOTAL	1,344,465,600.00	2,649,473,680.00	2,075,586,563.01	573,887,116.99	1,596,349,984.45
DESCRIPTION					
CONSULTING & PROFESSIONAL SERVICE - GENERAL					
Financial Consulting	244,141,100.00	262,141,100.00	90,525,690.00	171,615,410.00	113,042,686.65
Information Technology Consulting	85,581,000.00	135,581,000.00	101,075,020.00	34,505,980.00	14,058,895.29
Legal Services	72,049,800.00	75,249,800.00	16,919,150.00	58,330,650.00	23,347,925.60
Engineering Services	46,389,500.00	46,489,500.00	7,440,180.00	39,049,320.00	9,697,000.00
Architectural Services	70,827,000.00	71,927,000.00	4,997,350.00	66,929,650.00	5,546,666.24
Surveying Services	30,218,400.00	31,318,400.00	5,243,480.00	26,074,920.00	5,566,531.43
Agricultural Consulting	62,930,600.00	66,230,600.00	15,008,040.00	51,222,560.00	14,973,808.50
Medical Consulting	124,785,100.00	125,985,100.00	23,490,400.00	102,494,700.00	31,163,146.42
Other Consultancy Services	21,299,400.00	32,558,140.00	20,274,320.00	12,283,820.00	26,194,420.67
Auditing	50,555,800.00	92,086,380.14	46,574,720.00	45,511,660.14	47,504,908.24
TOTAL	808,777,700.00	939,567,020.14	331,548,350.00	608,018,670.14	291,095,989.04
DESCRIPTION					
FUEL AND LUBRICANTS - GENERAL					
Motor Vehicle Fuel Cost	195,638,400.00	185,352,900.00	61,345,740.00	124,007,160.00	92,120,711.08
Other Transport Equipments Fuel Cost	113,217,300.00	100,229,800.00	24,009,460.00	76,220,340.00	22,100,381.55
Plant/Generator Fuel Cost	153,938,100.00	131,188,500.00	48,492,360.00	82,696,140.00	58,778,969.18
Aircraft Fuel Cost	-	-	-	-	-
Boat Fuel Cost	13,110,000.00	13,110,000.00	-	13,110,000.00	-
Cooking Gas/Fuel Cost	50,106,400.00	50,106,400.00	11,050,040.00	39,056,360.00	10,884,000.00
TOTAL	526,010,200.00	479,987,600.00	144,897,600.00	335,090,000.00	183,884,061.81
DESCRIPTION					
FINANCIAL CHARGES GENERAL					
Bank charges (Other Than Interest)	366,002,900.00	300,102,900.00	186,182,350.39	113,920,549.61	163,739,473.38
Insurance Premium	11,605,200.00	11,605,200.00	-	11,605,200.00	1,391,000.00
Loss on Foreign Exchange	1,612,600.00	1,612,600.00	-	1,612,600.00	570,000.00
Other CRF Bank Charges	44,167,700.00	44,167,700.00	-	44,167,700.00	-
TOTAL	423,388,400.00	357,488,400.00	186,182,350.39	171,306,049.61	165,700,473.38

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

DESCRIPTION					
MISCELLANEOUS EXPENSES - GENERAL					
Refreshment and Meals	84,587,800.00	93,687,800.00	51,746,920.00	41,940,880.00	49,967,083.44
Honorarium and Sitting Allowance	76,672,800.00	140,531,000.00	109,106,970.00	31,424,030.00	611,723,661.31
Publicity and Advertisements	37,561,500.00	55,161,500.00	24,229,740.00	30,931,760.00	35,093,820.93
Medical Expenses - local	143,921,200.00	179,155,955.24	111,294,910.00	67,861,045.24	149,698,484.38
Postage and Courier Services	25,602,500.00	29,712,500.00	13,860,250.00	15,852,250.00	15,304,165.85
Welfare Packages	38,158,000.00	386,238,424.25	451,269,318.81	-	642,879,124.91
Subscription to Professional Bodies	30,082,000.00	43,682,000.00	26,958,930.00	16,723,070.00	36,010,818.00
Sporting Activities	59,139,700.00	67,729,700.00	25,437,970.00	42,291,730.00	38,636,626.36
Direct Teaching and Laboratory Cost	25,587,200.00	22,087,200.00	12,173,860.00	9,913,340.00	14,165,184.46
Annual Budget Expenses and Administration	55,645,600.00	72,345,600.00	30,834,590.00	41,511,010.00	15,792,520.00
Medical Expenses - International	8,480,000.00	9,980,000.00	2,161,650.00	7,818,350.00	3,738,000.00
Foreigh Scholarship Scheme	6,080,900.00	52,880,900.00	43,079,180.00	9,801,720.00	24,041,663.77
Special Days/Celebrations	43,905,700.00	241,373,758.48	224,703,020.00	16,670,738.48	95,991,111.11
Youth Corpers Allowance	59,027,500.00	66,627,500.00	16,377,790.00	50,249,710.00	17,419,981.20
Development Plan Preparation Expenses	4,901,500.00	11,901,500.00	7,700,480.00	4,201,020.00	10,855,173.16
Final Account Preparation Expenses	5,814,800.00	7,214,800.00	2,298,880.00	4,915,920.00	2,859,899.72
Other Miscellaneous Expenses	75,587,100.00	208,272,720.00	171,498,380.00	36,774,340.00	87,314,886.96
Monitoring and Evaluation	15,544,700.00	28,544,700.00	14,082,340.00	14,462,360.00	15,674,241.48
Daily Rate Allowances	7,863,300.00	16,363,300.00	9,985,100.00	6,378,200.00	18,824,400.00
Election Logistics Support	-	-	-	-	-
TOTAL	804,163,800.00	1,733,490,857.97	1,355,760,138.81	377,730,719.16	1,893,039,165.83
LOANS AND ADVANCES					
STAFF LOANS AND ADVANCES - GENERAL					
Motor Cycle Advances	59,437,500.00	59,437,500.00	-	59,437,500.00	27,680,000.00
Bicycle Advances	-	-	-	-	-
Refurbishing Advances	-	-	-	-	-
Correspondence Advances	-	-	-	-	-
Spectacle Advances	-	-	-	-	-
Motor Vehicle Advances	-	-	-	-	-
Furnishing Advances	-	-	-	-	-
Housing Loans	40,446,000.00	40,446,000.00	-	40,446,000.00	-
TOTAL	99,883,500.00	99,883,500.00	-	99,883,500.00	27,680,000.00
GRANTS AND CONTRIBUTIONS - GENERAL					
LOCAL GRANTS AND CONTRIBUTIONS					
Grants to Other Government - Current	168,913,100.00	-	-	-	21,813,800.14
Grants to Other Government - Capital	-	-	-	-	-
Grants to Local government - Current	4,746,000.00	4,746,000.00	-	4,746,000.00	-
Grants to Local Government - Capital	83,566,000.00	22,455,800.00	-	22,455,800.00	-
Grants to Government Owned Companies - Current	-	-	-	-	-
Grant to Government Owned Companies - Capital	7,119,000.00	7,119,000.00	-	7,119,000.00	-
Grants to Private Companies - Current	31,053,100.00	154,621,852.25	-	154,621,852.25	-
Grants to Private Companies - Capital	219,508,200.00	11,271,700.00	-	11,271,700.00	-
Grants to Communities/NGO's	445,656,600.00	60,001,287.36	-	60,001,287.36	-
Contribution to State University	985,187,400.00	569,475,560.22	437,519,860.27	131,955,699.95	102,000,000.00
Grants/Allocation to Development Areas	526,643,300.00	149,930,300.00	26,122,800.00	123,807,500.00	-
Contribution to Traditional Councils	717,952,800.00	1,741,482,351.35	1,566,032,980.00	175,449,371.35	4,376,269,521.72
Contribution to Ministry for Local Government Affairs	235,174,400.00	300,184,251.06	109,379,965.07	190,804,285.99	124,700,000.00
Contribution to Local Government Education Authority	4,974,158,700.00	7,849,158,700.00	7,206,509,786.25	642,648,913.75	7,341,432,902.19
Contribution to Primary Health Care Development Agency	1,255,626,700.00	59,662,200.00	-	59,662,200.00	-
Contribution to Local government Staff Pension Board	728,453,800.00	1,942,295,931.46	1,628,953,076.16	313,342,855.30	1,495,206,986.48
Contribution to Local Government Service Commission	204,623,500.00	334,378,673.80	218,759,928.14	115,618,745.66	96,000,000.00
Contribution to Auditor General Local Government Contingency	1,155,600.00	357,554,296.76	339,713,658.38	17,840,638.38	-
	336,683,800.00	703,374,269.94	546,899,825.33	156,474,444.61	-
TOTAL	10,926,222,000.00	14,267,712,174.20	12,079,891,879.59	2,187,820,294.61	13,557,423,210.53
FOREIGN GRANTS AND CONTRIBUTION					
Grants to Foreign Government	-	-	-	-	-
Grants to Foreign International Organizations	-	-	-	-	-
TOTAL	-	-	-	-	-

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

SUBSIDIES GENERAL					
DESCRIPTION					
SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS					
Subsidy to Government Owned Companies	86,670,000.00	86,670,000.00	-	86,670,000.00	-
Meals subsidy to Government Schools	15,240,400.00	15,240,400.00	-	15,240,400.00	-
Petroleum Subsidy	-	-	-	-	-
Education Subsidy	-	-	-	-	-
Agricultural Inputs Subsidy	43,216,000.00	43,216,000.00	-	43,216,000.00	-
Health Subsidy	-	-	-	-	-
Religious Pilgrimage Subsidy	40,111,200.00	4,984,900.00	-	4,984,900.00	23,965,103.85
TOTAL	185,237,600.00	150,111,300.00	-	150,111,300.00	23,965,103.85
DESCRIPTION					
SUBSIDY TO PRIVATE COMPANIES					
Subsidy to Private Companies	-	-	-	-	-
TOTAL	-	-	-	-	-
PUBLIC DEBT CHARGES					
DESCRIPTION					
FOREIGN INTEREST / DISCOUNT - TREASURY BILL					
Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Foreign Interest/Discount - Short term Borrowings	-	-	-	-	-
TOTAL	-	-	-	-	-
DESCRIPTION					
DOMESTIC INTEREST / DISCOUNT					
Domestic Interest/Discount - Treasury Bill	137,629,700.00	-	-	-	-
Domestic Interest/Discount - Short term Borrowings	-	-	-	-	-
Settlement of Liabilities	-	7,299,216,554.96	6,566,168,674.24	733,047,880.72	3,522,505,842.40
TOTAL	137,629,700.00	7,299,216,554.96	6,566,168,674.24	733,047,880.72	3,522,505,842.40
DESCRIPTION					
INSURANCE PREMIUM					
Interest - Internal Public Debt	726,723,300.00	131,358,000.00	-	131,358,000.00	497,105,018.19
TOTAL	726,723,300.00	131,358,000.00	-	131,358,000.00	497,105,018.19

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

DESCRIPTION					
CAPITAL EXPENDITURE GENERAL					
PURCHASE OF FIXED ASSETS - GENERAL					
Purchase/Acquisition of Land	64,037,200.00	64,037,200.00	-	64,037,200.00	-
Purchase of Office Building	841,149,400.00	341,783,300.00	-	341,783,300.00	-
Purchase of Residential Buildings	33,113,800.00	-	-	-	-
Purchase of Motor Cycles	5,201,500.00	5,201,500.00	-	5,201,500.00	-
Purchase of Motor Vehicles	254,010,600.00	216,075,500.00	-	216,075,500.00	-
Purchase of Vans	16,386,100.00	16,386,100.00	-	16,386,100.00	-
Purchase of Trucks	10,261,500.00	10,261,500.00	-	10,261,500.00	-
Purchase of Buses	6,332,800.00	6,332,800.00	-	6,332,800.00	-
Purchase of Sea Boats	364,500.00	364,500.00	-	364,500.00	-
Purchase of Office Furniture and Fittings	125,041,900.00	49,853,500.00	-	49,853,500.00	1,300,000.00
Purchase of Computers	28,530,000.00	28,530,000.00	-	28,530,000.00	-
Purchase of Computer Printers	16,706,500.00	16,706,500.00	-	16,706,500.00	-
Purchase of Photocopying Machines	8,364,100.00	8,364,100.00	-	8,364,100.00	-
Purchase of Typewriters	3,622,600.00	3,622,600.00	-	3,622,600.00	-
Purchase of Shredding Machines	18,588,900.00	18,588,900.00	-	18,588,900.00	-
Purchase of Scanners	5,501,200.00	5,501,200.00	-	5,501,200.00	-
Purchase of Power Generating Set	87,780,800.00	7,646,100.00	-	7,646,100.00	135,000.00
Purchase of Canteen/ Kitchen Equipment	358,300.00	358,300.00	-	358,300.00	-
Purchase of Residential Furniture	9,406,400.00	9,406,400.00	-	9,406,400.00	-
Purchase of Health/Medical Equipment	545,839,000.00	148,999,900.00	-	148,999,900.00	-
Purchase of Fire Fighting Equipment	8,734,500.00	8,734,500.00	-	8,734,500.00	-
Purchase of Teaching/Learning Aid Equipment	47,087,200.00	12,678,700.00	-	12,678,700.00	-
Purchase of Library Books & Equipment	16,079,000.00	16,079,000.00	-	16,079,000.00	-
Purchase of Sporting/Gaming Equipment	49,357,200.00	21,498,400.00	-	21,498,400.00	-
Purchase of Agricultural Equipment/Irrigation	446,706,800.00	350,897,400.00	-	350,897,400.00	5,100,000.00
Purchase of Security Equipment	5,409,700.00	5,409,700.00	-	5,409,700.00	-
Purchase of Industrial Equipment	133,754,400.00	12,434,700.00	-	12,434,700.00	-
Purchase of Recreational Facilities	98,886,900.00	16,078,700.00	-	16,078,700.00	-
Purchase of Surveying Equipment	3,206,700.00	3,206,700.00	-	3,206,700.00	-
Purchase of Diving Equipment	179,200.00	179,200.00	-	179,200.00	-
Purchase of Ship Spare/maintenance	4,152,700.00	4,152,700.00	-	4,152,700.00	-
Purchase of Fertilizer	297,540,100.00	152,229,700.00	-	152,229,700.00	-
PURCHASE OF FIXED ASSETS - TOTAL	3,204,106,000.00	1,574,013,800.00	-	1,574,013,800.00	6,535,000.00
CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL					
Construction/Provision of Office Buildings	373,040,800.00	149,270,900.00	-	149,270,900.00	83,001,885.00
Construction/Provision of Residential Buildings	116,507,800.00	89,796,200.00	-	89,796,200.00	10,085,928.73
Construction/Provision of Electricity	32,464,600.00	32,464,600.00	-	32,464,600.00	-
Construction/Provision of Housing	194,501,700.00	105,596,300.00	-	105,596,300.00	-
Construction/Provision of Water Facilities	234,174,300.00	79,539,800.00	-	79,539,800.00	-
Construction/Provision of Hospital/Health Centers	450,647,700.00	111,090,600.00	-	111,090,600.00	-
Construction/Provision of Public Schools	424,144,900.00	167,480,600.00	-	167,480,600.00	2,292,000.00
Construction/Provision of Fire Fighting Stations	-	-	-	-	-
Construction/Provision of Libraries	14,018,800.00	14,018,800.00	-	14,018,800.00	-
Construction/Provision of Sporting Facilities	4,764,800.00	4,764,800.00	-	4,764,800.00	-
Construction/Provision of Agricultural Facilities	129,420,200.00	129,420,200.00	-	129,420,200.00	-
Construction/Provision of Roads	834,709,600.00	379,965,300.00	-	379,965,300.00	18,723,150.00
Construction/Provision of Rail-ways	-	-	-	-	-
Construction/Provision of Water -Ways	207,076,100.00	138,518,300.00	-	138,518,300.00	-
Construction/Provision of Airport/Aerodromes	-	-	-	-	-
Construction/Provision of Infrastructure	189,783,000.00	131,842,700.00	-	131,842,700.00	-
Construction/Provision of Recreational Facilities	133,586,300.00	62,221,800.00	-	62,221,800.00	-
Construction of Boundary Pillars/Right Ways	1,604,400.00	1,604,400.00	-	1,604,400.00	-
Construction of Traffic Lights/Street Lights	114,183,300.00	-	-	-	-
Construction of Markets/Parks	214,742,700.00	145,012,000.00	-	145,012,000.00	3,578,000.00
Construction of Power generating Plants	23,270,300.00	-	-	-	-
Construction/Provision of Cemeteries	-	-	-	-	-
Construction/Provision of ICT Infrastructures	268,952,000.00	95,388,000.00	-	95,388,000.00	-
CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	3,961,593,300.00	1,837,995,300.00	-	1,837,995,300.00	117,680,963.73

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL					
Rehabilitation/Repairs - Residential Building	20,413,900.00	20,413,900.00	-	20,413,900.00	5,180,000.00
Rehabilitation/Repairs - Electricity	32,775,700.00	32,775,700.00	-	32,775,700.00	86,200.00
Rehabilitation/Repairs - Housing	154,327,400.00	14,059,900.00	-	14,059,900.00	-
Rehabilitation/Repairs - Water Facilities	210,654,600.00	66,129,300.00	-	66,129,300.00	1,927,500.00
Rehabilitation/Repairs - Hospital/Health Centers	493,574,400.00	172,769,400.00	-	172,769,400.00	13,015,000.00
Rehabilitation/Repairs - Public Schools	71,690,000.00	71,690,000.00	-	71,690,000.00	6,850,000.00
Rehabilitation/Repairs - Fire Fighting Stations	380,700.00	380,700.00	-	380,700.00	-
Rehabilitation/Repairs - Libraries	889,800.00	889,800.00	-	889,800.00	-
Rehabilitation/Repairs - Sporting Facilities	44,329,200.00	44,329,200.00	-	44,329,200.00	-
Rehabilitation/Repairs - Agricultural Facilities	37,257,100.00	37,257,100.00	-	37,257,100.00	-
Rehabilitation/Repairs - Roads	342,756,700.00	197,975,600.00	-	197,975,600.00	1,360,000.00
Rehabilitation/Repairs - Rail Ways	-	-	-	-	-
Rehabilitation/Repairs - Water Ways	80,548,700.00	16,151,900.00	-	16,151,900.00	20,250,000.00
Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-	-
Rehabilitation/Repairs - Recreational Facilities	84,206,700.00	41,271,400.00	-	41,271,400.00	-
Rehabilitation/Repairs - Air Navigational Equipment	-	-	-	-	-
Rehabilitation/Repairs - Office Buildings	69,848,400.00	41,542,600.00	-	41,542,600.00	3,396,830.50
Rehabilitation/Repairs - Boundaries	11,921,200.00	11,921,200.00	-	11,921,200.00	-
Rehabilitation/Repairs - Traffic/Street Lights	-	-	-	-	-
Rehabilitation/Repairs - Markets/parks	104,824,000.00	50,071,900.00	-	50,071,900.00	-
Rehabilitation/Repairs - Power Generating Plants	36,791,700.00	14,248,200.00	-	14,248,200.00	-
Rehabilitation/Repairs of Cemeteries	3,449,000.00	3,449,000.00	-	3,449,000.00	-
Rehabilitation/Repairs -ICT Infrastructures	110,059,700.00	110,059,700.00	-	110,059,700.00	-
REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	1,910,698,900.00	947,386,500.00	-	947,386,500.00	52,065,530.50
PRESERVATION OF THE ENVIRONMENT - GENERAL					
Tree Planting	26,591,100.00	26,591,100.00	-	26,591,100.00	-
Erosion & Flood Control	71,390,600.00	71,390,600.00	-	71,390,600.00	-
Wild life Conservation	28,826,700.00	28,826,700.00	-	28,826,700.00	-
Industrial Pollution Preservation & Control	73,519,200.00	48,832,700.00	-	48,832,700.00	-
Water Pollution Prevention & Control	116,935,700.00	57,364,000.00	-	57,364,000.00	-
PRESERVATION OF THE ENVIRONMENT - TOTAL	317,263,300.00	233,005,100.00	-	233,005,100.00	-
ACQUISITION OF NON TANGIBLE ASSETS					
Research and Development	237,514,000.00	192,485,400.00	-	192,485,400.00	-
Computer Software Acquisition	15,517,200.00	15,517,200.00	-	15,517,200.00	-
Monitoring and Evaluation	34,877,200.00	13,164,300.00	-	13,164,300.00	-
Anniversaries/Celebration	14,898,900.00	14,898,900.00	-	14,898,900.00	-
Margin For Increase In Costs	3,664,800.00	3,664,800.00	-	3,664,800.00	-
ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	335,409,300.00	268,667,800.00	-	268,667,800.00	-
CAPITAL EXPENDITURE TOTAL	9,729,070,800.00	4,861,068,500.00	-	4,861,068,500.00	176,281,494.23

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

16 LOCAL GOVERNMENT AREAS OF TARABA STATE

FOR THE YEAR ENDED

31ST DECEMBER, 2021

**ARDO KOLA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,736,409,116.60	1,648,583,340.16
Independent Revenue	59,675,520.00	50,572,484.00
Total Receipts	1,796,084,636.60	1,699,155,824.16
Payments		
Personnel Cost	(692,188,294.46)	(741,739,612.03)
Social Benefits	-	-
Overhead Cost	(212,265,913.70)	(161,895,116.29)
Loans and Advances	-	-
Grants and Contributions	(481,233,222.58)	(571,338,878.87)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,385,687,430.74)	(1,474,973,607.19)
Net Cash flow from Operating Activities	410,397,205.86	224,182,216.97
Investing Activities		
Purchase of Fixed Assets	-	(85,000.00)
Construction/Provision of Fixed Assets	-	(17,000,000.00)
Rehabilitation/Repairs of Fixed Assets	-	(705,200.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	(17,790,200.00)
Financing Activities		
Proceeds from Aids and Grants	-	44,830,727.98
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(206,394,950.80)
Net Surplus/(Deficit) for the Year	11,663.72	(2,933.83)
Add: Opening Balance	10,421.28	13,355.11
Closing Cash Balance	22,085.00	10,421.28

**ARDO KOLA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	21	22,085.00	10,421.28
TOTAL ASSETS		22,085.00	10,421.28
LIABILITIES			
Public Funds	29	22,085.00	10,421.28
TOTAL LIABILITIES		22,085.00	10,421.28

**ARDO KOLA LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				10,421.28		13,355.11
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,139,542,500.00	2,139,542,500.00	1,736,409,116.60	(403,133,383.40)	1,648,583,340.16
Independent Revenue	2	60,860,500.00	60,860,500.00	59,675,520.00	(1,184,980.00)	50,572,484.00
Capital Receipts and Other Revenue Sources	3	3,227,700.00	3,227,700.00	-	(3,227,700.00)	44,830,727.98
TOTAL REVENUE		2,203,630,700.00	2,203,630,700.00	1,796,084,636.60	(407,546,063.40)	1,743,986,552.14
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		2,203,630,700.00	2,203,630,700.00	1,796,095,057.88	(407,546,063.40)	1,743,999,907.25
EXPENDITURE						
Personnel Cost	10	571,747,300.00	708,689,900.00	692,188,294.46	16,501,605.54	741,739,612.03
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	460,840,800.00	592,440,800.00	212,265,913.70	380,174,886.30	161,895,116.29
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	-	487,500,000.00	481,233,222.58	6,266,777.42	571,338,878.87
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		1,032,588,100.00	2,203,630,700.00	1,796,072,972.88	407,557,727.12	1,726,199,285.97
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,171,042,600.00	-	22,085.00	(815,103,790.52)	17,800,621.28
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	312,392,400.00	-	-	-	85,000.00
Construction/Provision of Fixed Assets	20B	637,420,300.00	-	-	-	17,000,000.00
Rehabilitation/Repairs of Fixed Assets	20C	221,229,900.00	-	-	-	705,200.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		1,171,042,600.00	-	-	-	17,790,200.00
SURPLUS/(DEFICIT)		-	-	22,085.00		10,421.28

ARDO KOLA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,678,217,000.00	1,678,217,000.00	1,084,247,130.24	(593,969,869.76)	1,098,222,414.64
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	6,141,392.12	6,141,392.12	34,427,514.45
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	887,632.61
	Equalisation		-	-	3,110,358.50	3,110,358.50	14,239,284.39
	Budget Augmentation		-	-	4,540,004.92	4,540,004.92	-
	Refund From Federal Government		-	-	-	-	53,599,831.57
	Stabilization Fund Receipts		-	-	-	-	4,676,205.07
	Goods Value Consideration		-	-	-	-	3,051,223.81
	Non Oil Revenue		-	-	70,104,141.58	70,104,141.58	27,830,384.25
	Local Government Share of VAT		461,325,500.00	461,325,500.00	568,266,089.24	106,940,589.24	411,648,849.37
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		2,139,542,500.00	2,139,542,500.00	1,736,409,116.60	(403,133,383.40)	1,648,583,340.16
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	4,030,300.00	4,030,300.00	7,137,120.00	3,106,820.00	6,048,404.00
	Licences - General	2B	10,640,400.00	10,640,400.00	23,156,030.00	12,515,630.00	19,623,760.00
	Fees - General	2E	17,493,200.00	17,493,200.00	14,689,790.00	(2,803,410.00)	12,448,970.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	1,206,800.00	1,206,800.00	208,380.00	(998,420.00)	176,600.00
	Earnings - General	2H	6,228,400.00	6,228,400.00	2,918,430.00	(3,309,970.00)	2,473,240.00
	Rent on Government Buildings - General	2I	5,484,200.00	5,484,200.00	77,230.00	(5,406,970.00)	65,450.00
	Rent on Land & Others - General	2J	-	-	1,223,420.00	1,223,420.00	1,036,800.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	3,727,300.00	3,727,300.00	-	(3,727,300.00)	-
	Rates	2O	2,870,900.00	2,870,900.00	10,108,350.00	7,237,450.00	8,566,400.00
	Miscellaneous	2P	9,179,000.00	9,179,000.00	156,770.00	(9,022,230.00)	132,860.00
	INDEPENDENT REVENUE TOTAL		60,860,500.00	60,860,500.00	59,675,520.00	(1,184,980.00)	50,572,484.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	3,227,700.00	3,227,700.00	-	(3,227,700.00)	44,830,727.98
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		3,227,700.00	3,227,700.00	-	(3,227,700.00)	44,830,727.98
	TOTAL REVENUE		2,203,630,700.00	2,203,630,700.00	1,796,084,636.60	(407,546,063.40)	1,743,986,552.14

ARDO LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	280,836,800.00	530,836,800.00	526,468,917.42	4,367,882.58	684,462,371.49
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	290,910,500.00	177,853,100.00	165,719,377.04	12,133,722.96	57,277,240.54
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		571,747,300.00	708,689,900.00	692,188,294.46	16,501,605.54	741,739,612.03
13	Overhead Cost						
	Travels and Transport - General	13A	69,126,300.00	100,126,300.00	54,527,725.00	45,598,575.00	44,559,388.32
	Utilities - General	13B	92,168,200.00	92,168,200.00	8,123,320.00	84,044,880.00	7,278,580.80
	Materials and Supplies - General	13C	69,126,400.00	75,726,400.00	5,359,250.00	70,367,150.00	8,196,480.05
	Maintenance Services - General	13D	46,084,100.00	53,084,100.00	8,994,070.00	44,090,030.00	8,058,792.84
	Training - General	13E	36,867,100.00	36,867,100.00	476,560.00	36,390,540.00	427,000.00
	Other Services - General	13F	32,259,000.00	86,259,000.00	76,624,124.02	9,634,875.98	34,133,585.06
	Consulting and Professional Services	13G	23,041,900.00	45,041,900.00	30,178,940.00	14,862,960.00	21,944,598.88
	Fuel and Lubricants	13H	46,084,000.00	46,084,000.00	4,198,810.00	41,885,190.00	3,762,179.20
	Financial Charges	13I	18,433,600.00	18,433,600.00	9,622,314.68	8,811,285.32	8,344,541.01
	Miscellaneous Expenses	13J	27,650,200.00	38,650,200.00	14,160,800.00	24,489,400.00	25,189,970.13
	Overhead Cost Total		460,840,800.00	592,440,800.00	212,265,913.70	380,174,886.30	161,895,116.29
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	-	487,500,000.00	481,233,222.58	6,266,777.42	571,338,878.87
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		-	487,500,000.00	481,233,222.58	6,266,777.42	571,338,878.87
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	-	-	-	-	31,069,063.64
	Public Debt Charges Total		-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	312,392,400.00	-	-	-	85,000.00
	Construction/Provision of Fixed Assets	20B	637,420,300.00	-	-	-	17,000,000.00
	Rehabilitation/Repairs of Fixed Assets	20C	221,229,900.00	-	-	-	705,200.00
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		1,171,042,600.00	-	-	-	17,790,200.00
	TOTAL EXPENDITURE		2,203,630,700.00	2,203,630,700.00	1,796,072,972.88	407,557,727.12	1,743,989,485.97

**BALI LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,785,018,052.12	2,672,696,052.52
Independent Revenue	36,558,600.00	28,339,975.00
Total Receipts	2,821,576,652.12	2,701,036,027.52
Payments		
Personnel Cost	(749,389,923.75)	(795,843,014.52)
Social Benefits	-	-
Overhead Cost	(824,410,669.44)	(689,564,878.10)
Loans and Advances	-	-
Grants and Contributions	(837,408,269.07)	(1,135,262,819.60)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(2,411,208,862.26)	(2,620,670,712.22)
Net Cash flow from Operating Activities	410,367,789.86	80,365,315.30
Investing Activities		
Purchase of Fixed Assets	-	(3,250,000.00)
Construction/Provision of Fixed Assets	-	(62,377,928.73)
Rehabilitation/Repairs of Fixed Assets	-	(26,335,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	(91,962,928.73)
Financing Activities		
Proceeds from Aids and Grants	-	262,838,148.62
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	11,612,469.83
Net Surplus/(Deficit) for the Year	(17,752.28)	14,856.40
Add: Opening Balance	25,183.93	10,327.53
Closing Cash Balance	7,431.65	25,183.93

**BALI LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	21	7,431.65	25,183.93
TOTAL ASSETS		7,431.65	25,183.93
LIABILITIES			
Public Funds	29	7,431.65	25,183.93
TOTAL LIABILITIES		7,431.65	25,183.93

**BALI LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
		₦	₦	₦	₦	₦
OPENING BALANCE				25,183.93		10,327.53
Add: Revenue						
REVENUE						
Statutory Revenue	1	4,347,567,700.00	4,347,567,700.00	2,785,018,052.12	(1,682,513,978.29)	2,672,696,052.52
Independent Revenue	2	68,324,700.00	68,324,700.00	36,558,600.00	(31,766,100.00)	28,339,975.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	262,838,148.62
TOTAL REVENUE		4,415,892,400.00	4,415,892,400.00	2,821,576,652.12	(1,714,280,078.29)	2,963,874,176.14
TOTAL RECEIPTS		4,415,892,400.00	4,415,892,400.00	2,821,601,836.05	(1,714,280,078.29)	2,963,884,503.67
EXPENDITURE						
Personnel Cost	10	1,658,070,900.00	1,574,879,300.00	749,389,923.75	825,489,376.25	795,843,014.52
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	564,208,500.00	1,133,008,500.00	824,410,669.44	308,597,830.56	689,564,878.10
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	974,812,400.00	883,842,400.00	837,408,269.07	46,434,130.93	1,135,262,819.60
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	191,791,400.00	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,388,883,200.00	4,006,730,200.00	2,821,594,404.40	1,185,135,795.60	2,871,896,391.01
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,027,009,200.00	409,162,200.00	7,431.65	(2,899,415,873.89)	91,988,112.66
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	189,117,700.00	53,013,700.00	-	53,013,700.00	3,250,000.00
Construction/Provision of Fixed Assets	20B	687,061,600.00	205,318,600.00	-	205,318,600.00	62,377,928.73
Rehabilitation/Repairs of Fixed Assets	20C	119,679,300.00	119,679,300.00	-	119,679,300.00	26,335,000.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	31,150,600.00	31,150,600.00	-	31,150,600.00	-
TOTAL CAPITAL EXPENDITURE		1,027,009,200.00	409,162,200.00	-	409,162,200.00	91,962,928.73
SURPLUS/(DEFICIT)		-	-	7,431.65	-	25,183.93

BALI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		3,835,828,600.00	3,835,828,600.00	1,899,210,568.81	(1,936,618,031.19)	1,898,164,989.32
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	10,509,336.23	10,509,336.23	58,913,405.48
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	1,518,943.82
	Equalisation		-	-	5,322,539.75	5,322,539.75	24,366,694.75
	Budget Augmentation		-	-	7,768,993.94	7,768,993.94	-
	Refund From Federal Government		-	-	-	-	91,721,655.27
	Stabilization Fund Receipts		-	-	-	-	8,002,063.75
	Goods Value Consideration		-	-	-	-	5,221,346.60
	Non Oil Revenue		-	-	119,964,330.41	-	47,624,196.46
	Local Government Share of VAT		459,896,500.00	459,896,500.00	742,242,282.98	282,345,782.98	537,162,757.07
	Local Government Share of Excess Crude Account		51,842,600.00	51,842,600.00	-	(51,842,600.00)	-
	STATUTORY REVENUE TOTAL		4,347,567,700.00	4,347,567,700.00	2,785,018,052.12	(1,682,513,978.29)	2,672,696,052.52
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	1,676,200.00	1,676,200.00	2,245,820.00	569,620.00	1,740,940.00
	Licences - General	2B	8,776,700.00	8,776,700.00	18,471,890.00	9,695,190.00	14,319,295.00
	Mining Rents	2C	-	-	-	-	-
	Royalties	2D	-	-	-	-	-
	Fees - General	2E	27,541,800.00	27,541,800.00	7,322,100.00	(20,219,700.00)	5,676,040.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	2,886,600.00	2,886,600.00	4,526,980.00	1,640,380.00	3,509,280.00
	Earnings - General	2H	19,891,500.00	19,891,500.00	3,586,230.00	(16,305,270.00)	2,780,020.00
	Rent on Government Buildings - General	2I	2,181,100.00	2,181,100.00	-	(2,181,100.00)	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	73,700.00	73,700.00	-	(73,700.00)	-
	Interest Eamed	2M	397,000.00	397,000.00	-	(397,000.00)	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	2O	3,765,900.00	3,765,900.00	-	(3,765,900.00)	-
	Miscellaneous	2P	1,134,200.00	1,134,200.00	405,580.00	(728,620.00)	314,400.00
	INDEPENDENT REVENUE TOTAL		68,324,700.00	68,324,700.00	36,558,600.00	(31,766,100.00)	28,339,975.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	262,838,148.62
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	262,838,148.62
	TOTAL REVENUE		4,415,892,400.00	4,415,892,400.00	2,821,576,652.12	(1,714,280,078.29)	2,963,874,176.14

BALI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,466,279,500.00	1,383,087,900.00	669,459,015.24	713,628,884.76	735,878,891.93
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	191,791,400.00	191,791,400.00	79,930,908.51	111,860,491.49	59,964,122.59
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,658,070,900.00	1,574,879,300.00	749,389,923.75	825,489,376.25	795,843,014.52
13	Overhead Cost						
	Travels and Transport - General	13A	18,142,200.00	127,642,200.00	122,591,875.00	5,050,325.00	72,942,981.40
	Utilities - General	13B	42,690,600.00	42,890,600.00	13,988,230.00	28,902,370.00	8,662,027.13
	Materials and Supplies - General	13C	54,032,500.00	201,032,500.00	173,367,030.00	27,665,470.00	140,677,873.21
	Maintenance Services - General	13D	67,127,000.00	75,327,000.00	15,958,640.00	59,368,360.00	10,556,929.13
	Training - General	13E	76,716,500.00	169,716,500.00	122,647,800.00	47,068,700.00	75,948,011.80
	Other Services - General	13F	115,074,800.00	185,074,800.00	144,664,690.69	40,410,109.31	163,772,198.55
	Consulting and Professional Services	13G	68,986,800.00	94,086,800.00	62,174,060.00	31,912,740.00	34,978,551.49
	Fuel and Lubricants	13H	14,669,200.00	18,869,200.00	17,468,750.00	1,400,450.00	11,909,672.05
	Financial Charges	13I	61,373,300.00	61,373,300.00	15,110,073.75	46,263,226.25	13,632,059.28
	Miscellaneous Expenses	13J	45,395,600.00	156,995,600.00	136,439,520.00	20,556,080.00	156,484,574.06
	Overhead Cost Total		564,208,500.00	1,133,008,500.00	824,410,669.44	308,597,830.56	689,564,878.10
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	974,812,400.00	883,842,400.00	837,408,269.07	46,434,130.93	1,135,262,819.60
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		974,812,400.00	883,842,400.00	837,408,269.07	46,434,130.93	1,135,262,819.60
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	191,791,400.00	-	-	-	31,069,063.64
	Public Debt Charges Total		191,791,400.00	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	189,117,700.00	53,013,700.00	-	53,013,700.00	3,250,000.00
	Construction/Provision of Fixed Assets	20B	687,061,600.00	205,318,600.00	-	205,318,600.00	62,377,928.73
	Rehabilitation/Repairs of Fixed Assets	20C	119,679,300.00	119,679,300.00	-	119,679,300.00	26,335,000.00
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	31,150,600.00	31,150,600.00	-	31,150,600.00	-
	Capital Expenditure Total		1,027,009,200.00	409,162,200.00	-	409,162,200.00	91,962,928.73
	TOTAL EXPENDITURE		4,415,892,400.00	4,415,892,400.00	2,821,594,404.40	1,594,297,995.60	2,963,859,319.74

**DONGA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,019,270,998.79	1,918,609,035.61
Independent Revenue	33,294,800.00	27,978,800.00
Total Receipts	2,052,565,798.79	1,946,587,835.61
Payments		
Personnel Cost	(523,567,667.12)	(770,906,455.90)
Government Contribution to Pension	-	-
Social Benefits	-	-
Overhead Cost	(388,022,320.40)	(319,233,731.70)
Loans and Advances	-	-
Grants and Contributions	(730,717,883.36)	(777,942,707.22)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,642,307,870.88)	(1,868,082,894.83)
Net Cash flow from Operating Activities	410,257,927.91	78,504,940.78
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	-
Financing Activities		
Proceeds from Aids and Grants	-	172,716,692.65
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(78,508,986.13)
Net Surplus/(Deficit) for the Year	(127,614.23)	(4,045.35)
Add: Opening Balance	148,622.40	152,667.75
Closing Cash Balance	21,008.17	148,622.40

**DONGA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	21	21,008.17	148,622.40
TOTAL ASSETS		21,008.17	148,622.40
LIABILITIES			
Public Funds	29	21,008.17	148,622.40
TOTAL LIABILITIES		21,008.17	148,622.40

**DONGA LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				148,622.40		152,667.75
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,977,739,600.00	2,977,739,600.00	2,019,270,998.79	(958,468,601.21)	1,918,609,035.61
Independent Revenue	2	20,204,600.00	20,204,600.00	33,294,800.00	13,090,200.00	27,978,800.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	172,716,692.65
TOTAL REVENUE		2,997,944,200.00	2,997,944,200.00	2,052,565,798.79	(945,378,401.21)	2,119,304,528.26
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		2,997,944,200.00	2,997,944,200.00	2,052,714,421.19	(945,378,401.21)	2,119,457,196.01
EXPENDITURE						
Personnel Cost	10	1,345,715,800.00	581,769,000.00	523,567,667.12	58,201,332.88	770,906,455.90
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	748,696,500.00	771,637,400.00	388,022,320.40	383,615,079.60	319,233,731.70
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	154,004,600.00	745,004,600.00	730,717,883.36	14,286,716.64	777,942,707.22
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,248,416,900.00	2,513,411,000.00	2,052,693,413.02	460,717,586.98	2,119,308,573.61
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		749,527,300.00	484,533,200.00	21,008.17	(1,406,095,988.19)	148,622.40
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	187,833,100.00	56,475,900.00	-	56,475,900.00	-
Construction/Provision of Fixed Assets	20B	175,211,800.00	175,211,800.00	-	175,211,800.00	-
Rehabilitation/Repairs of Fixed Assets	20C	296,727,600.00	163,090,700.00	-	163,090,700.00	-
Preservation of the Environment	20D	76,299,300.00	76,299,300.00	-	76,299,300.00	-
Acquisition of Non Tangible Assets	20E	13,455,500.00	13,455,500.00	-	13,455,500.00	-
TOTAL CAPITAL EXPENDITURE		749,527,300.00	484,533,200.00	-	484,533,200.00	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	21,008.17	-	148,622.40

DONGA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,404,086,500.00	2,404,086,500.00	1,285,115,184.48	(1,118,971,315.52)	1,295,388,202.54
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	7,217,980.85	7,217,980.85	40,462,672.64
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	1,043,234.99
	Equalisation		-	-	3,655,605.75	3,655,605.75	16,735,437.14
	Budget Augmentation		-	-	5,335,869.76	5,335,869.76	-
	Refund From Federal Government		-	-	-	-	62,995,905.31
	Stabilization Fund Receipts		-	-	-	-	5,495,945.85
	Good Value Consideration		-	-	-	-	3,586,104.67
	Non Oil Revenue		-	-	82,393,428.00	82,393,428.00	32,709,062.67
	Local Government Share of VAT		573,653,100.00	573,653,100.00	635,552,929.95	61,899,829.95	460,192,469.80
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		2,977,739,600.00	2,977,739,600.00	2,019,270,998.79	(958,468,601.21)	1,918,609,035.61
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	1,079,100.00	1,079,100.00	8,475,770.00	7,396,670.00	7,122,500.00
	Licences - General	2B	4,529,400.00	4,529,400.00	5,386,660.00	857,260.00	4,526,600.00
	Fees - General	2E	4,343,100.00	4,343,100.00	9,418,390.00	5,075,290.00	7,914,600.00
	Fines - General	2F	-	-	2,381,190.00	2,381,190.00	2,001,000.00
	Sales - General	2G	-	-	5,191,610.00	5,191,610.00	4,362,700.00
	Earnings - General	2H	6,234,800.00	6,234,800.00	2,009,320.00	(4,225,480.00)	1,688,500.00
	Rent on Government Buildings - General	2I	1,065,800.00	1,065,800.00	-	(1,065,800.00)	-
	Rent on Land & Others - General	2J	687,400.00	687,400.00	-	(687,400.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	1,225,900.00	1,225,900.00	131,850.00	(1,094,050.00)	110,800.00
	Miscellaneous	2P	1,039,100.00	1,039,100.00	300,010.00	(739,090.00)	252,100.00
	INDEPENDENT REVENUE TOTAL		20,204,600.00	20,204,600.00	33,294,800.00	13,090,200.00	27,978,800.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	172,716,692.65
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	172,716,692.65
	TOTAL REVENUE		2,997,944,200.00	2,997,944,200.00	2,052,565,798.79	(945,378,401.21)	2,119,304,528.26

DONGA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	1,196,191,800.00	496,191,800.00	476,688,072.00	19,503,728.00	713,629,215.36
	Overtime payments	10A	63,946,800.00	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	85,577,200.00	85,577,200.00	46,879,595.12	38,697,604.88	57,277,240.54
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,345,715,800.00	581,769,000.00	523,567,667.12	58,201,332.88	770,906,455.90
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	43,851,500.00	43,851,500.00	6,400,345.00	37,451,155.00	12,556,340.64
	Utilities - General	13B	746,200.00	846,200.00	683,050.00	163,150.00	5,348,785.12
	Materials and Supplies - General	13C	148,094,100.00	57,851,100.00	4,832,930.00	53,018,170.00	37,845,552.91
	Maintenance Services - General	13D	293,513,200.00	90,897,100.00	2,311,520.00	88,585,580.00	18,101,060.02
	Training - General	13E	65,279,000.00	67,279,000.00	2,540,210.00	64,738,790.00	19,891,835.89
	Other Services - General	13F	90,591,300.00	296,791,300.00	233,498,597.36	63,292,702.64	102,337,912.73
	Consulting and Professional Services	13G	37,395,600.00	39,395,600.00	6,066,650.00	33,328,950.00	2,969,009.30
	Fuel and Lubricants	13H	6,701,300.00	7,701,300.00	4,376,810.00	3,324,490.00	34,273,637.36
	Financial Charges	13I	6,394,600.00	15,394,600.00	11,101,698.04	4,292,901.96	9,734,537.47
	Miscellaneous Expenses	13J	56,129,700.00	151,629,700.00	116,210,510.00	35,419,190.00	76,175,060.27
	Overhead Cost Total		748,696,500.00	771,637,400.00	388,022,320.40	383,615,079.60	319,233,731.70
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	154,004,600.00	745,004,600.00	730,717,883.36	14,286,716.64	777,942,707.22
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		154,004,600.00	745,004,600.00	730,717,883.36	14,286,716.64	777,942,707.22
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatal	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	-	-	-	-	31,069,063.64
	Public Debt Charges Total		-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	187,833,100.00	56,475,900.00	-	56,475,900.00	-
	Construction/Provision of Fixed Assets	20B	175,211,800.00	175,211,800.00	-	175,211,800.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	296,727,600.00	163,090,700.00	-	163,090,700.00	-
	Preservation of the Environment	20D	76,299,300.00	76,299,300.00	-	76,299,300.00	-
	Acquisition of Non Tangible Assets	20E	13,455,500.00	13,455,500.00	-	13,455,500.00	-
	Capital Expenditure Total		749,527,300.00	484,533,200.00	-	484,533,200.00	-
	TOTAL EXPENDITURE		2,997,944,200.00	2,997,944,200.00	2,052,693,413.02	945,250,786.98	2,119,308,573.61

**GASHAKA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,233,611,370.44	2,159,034,394.63
Independent Revenue	32,304,900.00	27,611,000.00
Total Receipts	2,265,916,270.44	2,186,645,394.63
Payments		
Personnel Cost	(590,447,768.10)	(638,203,464.51)
Social Benefits	-	-
Overhead Cost	(781,665,110.85)	(652,193,648.44)
Loans and Advances	-	-
Grants and Contributions	(484,512,552.37)	(837,934,585.11)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,856,625,431.31)	(2,128,331,698.05)
Net Cash flow from Operating Activities	409,290,839.13	58,313,696.58
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	(1,963,630.50)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	(1,963,630.50)
Financing Activities		
Proceeds from Aids and Grants	-	195,952,943.90
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(55,272,734.88)
Net Surplus/(Deficit) for the Year	(1,094,703.01)	1,077,331.20
Add: Opening Balance	1,124,803.20	47,472.00
Closing Cash Balance	30,100.19	1,124,803.20

**GASHAKA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	21	30,100.19	1,124,803.20
TOTAL ASSETS		30,100.19	1,124,803.20
LIABILITIES			
Public Funds	29	30,100.19	1,124,803.20
TOTAL LIABILITIES		30,100.19	1,124,803.20

**GASHAKA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				1,124,803.20		47,472.00
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,147,574,500.00	3,147,574,500.00	2,233,611,370.44	(913,963,129.56)	2,159,034,394.63
Independent Revenue	2	122,224,200.00	122,224,200.00	32,304,900.00	(89,919,300.00)	27,611,000.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	195,952,943.90
TOTAL REVENUE		3,269,798,700.00	3,269,798,700.00	2,265,916,270.44	(1,003,882,429.56)	2,382,598,338.53
TOTAL RECEIPTS		3,269,798,700.00	3,269,798,700.00	2,267,041,073.64	(1,003,882,429.56)	2,382,645,810.53
EXPENDITURE						
Personnel Cost	10	830,441,200.00	786,441,200.00	590,447,768.10	195,993,431.90	638,203,464.51
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	1,436,582,000.00	1,291,328,600.00	781,665,110.85	509,663,489.15	652,193,648.44
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	522,151,600.00	714,151,600.00	484,512,552.37	229,639,047.63	837,934,585.11
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
TOTAL OPERATING EXPENDITURE		2,789,174,800.00	3,206,921,400.00	2,267,010,973.45	939,910,426.55	2,379,557,376.83
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		480,623,900.00	62,877,300.00	30,100.19	(1,943,792,856.11)	3,088,433.70
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	218,454,700.00	43,239,400.00	-	43,239,400.00	-
Construction/Provision of Fixed Assets	20B	32,331,900.00	7,427,700.00	-	7,427,700.00	-
Rehabilitation/Repairs of Fixed Assets	20C	205,150,800.00	12,210,200.00	-	12,210,200.00	1,963,630.50
Preservation of the Environment	20D	24,686,500.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		480,623,900.00	62,877,300.00	-	62,877,300.00	1,963,630.50
SURPLUS/(DEFICIT)		0.00	-	30,100.19		1,124,803.20

GASHAKA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,571,634,300.00	2,571,634,300.00	1,546,386,598.76	(1,025,247,701.24)	1,551,844,035.93
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	8,618,312.30	8,618,312.30	48,312,673.13
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	1,245,628.83
	Equalisation		-	-	4,364,815.12	4,364,815.12	19,982,212.01
	Budget Augmentation		-	-	6,371,060.40	6,371,060.40	-
	Refund From Federal Government		-	-	-	-	75,217,487.66
	Stabilization Fund Receipts		-	-	-	-	6,562,192.21
	Goods Value Consideration		-	-	-	-	4,281,830.42
	Non Oil Revenue		-	-	98,378,245.77	98,378,245.77	39,054,816.44
	Local Government Share of VAT		575,940,200.00	575,940,200.00	569,492,338.09	(6,447,861.91)	412,533,518.00
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		3,147,574,500.00	3,147,574,500.00	2,233,611,370.44	(913,963,129.56)	2,159,034,394.63
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	28,634,100.00	28,634,100.00	4,187,460.00	(24,446,640.00)	3,579,000.00
	Licences - General	2B	27,871,600.00	27,871,600.00	6,240,780.00	(21,630,820.00)	5,334,000.00
	Fees - General	2E	27,622,700.00	27,622,700.00	13,568,490.00	(14,054,210.00)	11,597,000.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	-	-	-	-	-
	Earnings - General	2H	20,775,900.00	20,775,900.00	2,494,440.00	(18,281,460.00)	2,132,000.00
	Rent on Government Buildings - General	2I	5,704,000.00	5,704,000.00	1,198,080.00	(4,505,920.00)	1,024,000.00
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	5,084,600.00	5,084,600.00	931,320.00	(4,153,280.00)	796,000.00
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	6,531,300.00	6,531,300.00	1,744,470.00	(4,786,830.00)	1,491,000.00
	Miscellaneous	2P	-	-	1,939,860.00	1,939,860.00	1,658,000.00
	INDEPENDENT REVENUE TOTAL		122,224,200.00	122,224,200.00	32,304,900.00	(89,919,300.00)	27,611,000.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	195,952,943.90
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	195,952,943.90
	TOTAL REVENUE		3,269,798,700.00	3,269,798,700.00	2,265,916,270.44	(1,003,882,429.56)	2,382,598,338.53

GASHAKA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	830,441,200.00	668,600,000.00	527,947,408.74	140,652,591.26	580,926,223.96
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	117,841,200.00	62,500,359.36	55,340,840.64	57,277,240.54
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		830,441,200.00	786,441,200.00	590,447,768.10	195,993,431.90	638,203,464.51
13	Overhead Cost						
	Travels and Transport - General	13A	120,098,900.00	80,098,900.00	27,344,245.00	52,754,655.00	18,444,000.00
	Utilities - General	13B	168,072,900.00	127,180,200.00	58,941,660.00	68,238,540.00	58,056,000.00
	Materials and Supplies - General	13C	171,038,400.00	193,038,400.00	120,265,270.00	72,773,130.00	118,458,106.38
	Maintenance Services - General	13D	181,408,800.00	181,408,800.00	74,366,460.00	107,042,340.00	73,249,000.00
	Training - General	13E	95,129,000.00	23,768,300.00	36,844,640.00	(13,076,340.00)	36,291,000.00
	Other Services - General	13F	233,951,300.00	138,951,300.00	109,089,707.36	29,861,592.64	81,982,296.43
	Consulting and Professional Services	13G	161,048,200.00	161,048,200.00	62,644,370.00	98,403,830.00	56,101,000.00
	Fuel and Lubricants	13H	134,355,900.00	134,355,900.00	44,209,280.00	90,146,620.00	43,545,000.00
	Financial Charges	13I	52,361,000.00	52,361,000.00	12,227,509.68	40,133,490.32	11,024,160.65
	Miscellaneous Expenses	13J	119,117,600.00	199,117,600.00	235,731,968.81	(36,614,368.81)	155,043,084.97
	Overhead Cost Total		1,436,582,000.00	1,291,328,600.00	781,665,110.85	509,663,489.15	652,193,648.44
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	522,151,600.00	714,151,600.00	484,512,552.37	229,639,047.63	837,934,585.11
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		522,151,600.00	714,151,600.00	484,512,552.37	229,639,047.63	837,934,585.11
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	-	-	-	-	31,069,063.64
	Public Debt Charges Total		-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	218,454,700.00	43,239,400.00	-	43,239,400.00	-
	Construction/Provision of Fixed Assets	20B	32,331,900.00	7,427,700.00	-	7,427,700.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	205,150,800.00	12,210,200.00	-	12,210,200.00	1,963,630.50
	Preservation of the Environment	20D	24,686,500.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		480,623,900.00	62,877,300.00	-	62,877,300.00	1,963,630.50
	TOTAL EXPENDITURE		3,269,798,700.00	3,269,798,700.00	2,267,010,973.45	1,002,787,726.55	2,381,521,007.33

**GASSOL LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,596,081,406.25	2,462,959,192.36
Independent Revenue	41,799,100.00	35,423,000.00
Total Receipts	2,637,880,506.25	2,498,382,192.36
Payments		
Personnel Cost	(1,175,364,647.53)	(1,217,398,933.49)
Overhead Cost	(330,668,150.16)	(386,619,974.30)
Loans and Advances	-	-
Grants and Contributions	(721,757,550.29)	(788,337,802.50)
Subsidies	-	-
Transfers to other funds	-	-
Total Payments	(2,227,790,347.98)	(2,392,356,710.29)
Net Cash flow from Operating Activities	410,090,158.27	106,025,482.07
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	-
Financing Activities		
Proceeds from Aids and Grants	-	145,183,544.79
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(106,042,133.99)
Net Surplus/(Deficit) for the Year	(295,383.87)	(16,651.92)
Add: Opening Balance	312,732.87	329,384.79
Closing Cash Balance	17,349.00	312,732.87

**GASSOL LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	21	17,349.00	312,732.87
TOTAL ASSETS		17,349.00	312,732.87
LIABILITIES			
Public Funds	29	17,349.00	312,732.87
TOTAL LIABILITIES		17,349.00	312,732.87

**GASSOL LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				312,732.87		329,384.79
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,654,599,000.00	3,654,599,000.00	2,596,081,406.25	(1,058,517,593.75)	2,462,959,192.36
Independent Revenue	2	248,030,000.00	248,030,000.00	41,799,100.00	(206,230,900.00)	35,423,000.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	145,183,544.79
TOTAL REVENUE		3,902,629,000.00	3,902,629,000.00	2,637,880,506.25	(1,264,748,493.75)	2,643,565,737.15
TOTAL RECEIPTS		3,902,629,000.00	3,902,629,000.00	2,638,193,239.12	(1,264,748,493.75)	2,643,895,121.94
EXPENDITURE						
Personnel Cost	10	998,816,200.00	1,208,816,200.00	1,175,364,647.53	33,451,552.47	1,217,398,933.49
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	110,326,400.00	355,628,400.00	330,668,150.16	24,960,249.84	386,619,974.30
Loans and Advances	14	34,563,700.00	34,563,700.00	-	34,563,700.00	-
Grants and Contributions	15	2,040,243,200.00	1,461,243,200.00	721,757,550.29	739,485,649.71	788,337,802.50
Subsidies	16	4,984,900.00	4,984,900.00	-	4,984,900.00	-
Public Debt Charges	17	46,949,800.00	461,949,800.00	410,385,542.14	51,564,257.86	251,225,678.79
TOTAL OPERATING EXPENDITURE		3,235,884,200.00	3,527,186,200.00	2,638,175,890.12	889,010,309.88	2,643,582,389.07
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		666,744,800.00	375,442,800.00	17,349.00	(2,153,758,803.63)	312,732.87
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	237,100,500.00	237,100,500.00	-	237,100,500.00	-
Construction/Provision of Fixed Assets	20B	291,404,200.00	135,197,700.00	-	135,197,700.00	-
Rehabilitation/Repairs of Fixed Assets	20C	138,240,100.00	3,144,600.00	-	3,144,600.00	-
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		666,744,800.00	375,442,800.00	-	375,442,800.00	-
SURPLUS/(DEFICIT)		-	-	17,349.00	-	312,732.87

GASSOL LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		3,115,063,800.00	3,115,063,800.00	1,675,581,287.34	(1,439,482,512.66)	1,678,658,493.96
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	9,310,754.62	9,310,754.62	52,194,377.41
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	1,345,709.45
	Equalisation		-	-	4,715,508.23	4,715,508.23	21,587,692.18
	Budget Augmentation		-	-	6,882,946.22	6,882,946.22	-
	Refund From Federal Government		-	-	-	-	81,260,871.83
	Stabilization Fund Receipts		-	-	-	-	7,089,434.61
	Goods Value Consideration		-	-	-	-	4,625,856.08
	Non Oil Revenue		-	-	106,282,491.83	106,282,491.83	42,192,693.91
	Local Government Share of VAT		426,526,600.00	426,526,600.00	793,308,418.01	366,781,818.01	574,004,062.93
	Local Government Share of Excess Crude Account		113,008,600.00	113,008,600.00	-	(113,008,600.00)	-
	STATUTORY REVENUE TOTAL		3,654,599,000.00	3,654,599,000.00	2,596,081,406.25	(1,058,517,593.75)	2,462,959,192.36
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	20,034,600.00	20,034,600.00	12,155,180.00	(7,879,420.00)	10,301,000.00
	Licences - General	2B	9,084,200.00	9,084,200.00	6,170,220.00	(2,913,980.00)	5,229,000.00
	Fees - General	2E	15,027,900.00	15,027,900.00	18,307,690.00	3,279,790.00	15,515,000.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	177,412,100.00	177,412,100.00	-	(177,412,100.00)	-
	Earnings - General	2H	24,182,000.00	24,182,000.00	4,736,520.00	(19,445,480.00)	4,014,000.00
	Rent on Government Buildings - General	2I	636,600.00	636,600.00	-	(636,600.00)	-
	Rent on Land & Others - General	2J	1,271,300.00	1,271,300.00	-	(1,271,300.00)	-
	Repayments - General	2K	-	-	296,180.00	296,180.00	251,000.00
	Investment Income	2L	126,700.00	126,700.00	46,020.00	(80,680.00)	39,000.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	254,600.00	254,600.00	87,290.00	(167,310.00)	74,000.00
	Miscellaneous	2P	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL		248,030,000.00	248,030,000.00	41,799,100.00	(206,230,900.00)	35,423,000.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	145,183,544.79
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	145,183,544.79
	TOTAL REVENUE		3,902,629,000.00	3,902,629,000.00	2,637,880,506.25	(1,264,748,493.75)	2,643,565,737.15

GASSOL LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	905,714,200.00	1,115,714,200.00	1,107,108,647.53	8,605,552.47	1,154,747,928.86
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Salary Arrears	10A	93,102,000.00	93,102,000.00	68,256,000.00	24,846,000.00	62,651,004.63
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		998,816,200.00	1,208,816,200.00	1,175,364,647.53	33,451,552.47	1,217,398,933.49
13	Overhead Cost						
	Travels and Transport - General	13A	4,040,000.00	14,940,000.00	13,338,215.00	1,601,785.00	12,938,130.20
	Utilities - General	13B	987,500.00	1,487,500.00	1,251,670.00	235,830.00	1,896,000.00
	Materials and Supplies - General	13C	23,194,900.00	35,014,900.00	30,479,390.00	4,535,510.00	46,169,125.00
	Maintenance Services - General	13D	3,113,100.00	24,293,100.00	23,679,590.00	613,510.00	35,869,000.00
	Training - General	13E	6,112,300.00	16,112,300.00	15,086,160.00	1,026,140.00	22,852,000.00
	Other Services - General	13F	31,893,500.00	132,993,500.00	129,658,480.69	3,335,019.31	128,383,380.74
	Consulting and Professional Services	13G	9,227,000.00	27,927,000.00	25,619,300.00	2,307,700.00	30,192,000.00
	Fuel and Lubricants	13H	1,314,100.00	1,726,100.00	1,664,940.00	61,160.00	2,522,000.00
	Financial Charges	13I	21,224,900.00	21,224,900.00	14,129,414.47	7,095,485.53	12,807,299.30
	Miscellaneous Expenses	13J	9,219,100.00	79,909,100.00	75,760,990.00	4,148,110.00	92,991,039.05
	Overhead Cost Total		110,326,400.00	355,628,400.00	330,668,150.16	24,960,249.84	386,619,974.30
14	Loans and Advances						
	Staff Loans and Advances	14A	34,563,700.00	34,563,700.00	-	34,563,700.00	-
	Loans and Advances Total		34,563,700.00	34,563,700.00	-	34,563,700.00	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	2,040,243,200.00	1,461,243,200.00	721,757,550.29	739,485,649.71	788,337,802.50
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		2,040,243,200.00	1,461,243,200.00	721,757,550.29	739,485,649.71	788,337,802.50
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	4,984,900.00	4,984,900.00	-	4,984,900.00	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		4,984,900.00	4,984,900.00	-	4,984,900.00	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	46,949,800.00	46,949,800.00	-	46,949,800.00	31,069,063.64
	Public Debt Charges Total		46,949,800.00	461,949,800.00	410,385,542.14	51,564,257.86	251,225,678.79
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	237,100,500.00	237,100,500.00	-	237,100,500.00	-
	Construction/Provision of Fixed Assets	20B	291,404,200.00	135,197,700.00	-	135,197,700.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	138,240,100.00	3,144,600.00	-	3,144,600.00	-
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		666,744,800.00	375,442,800.00	-	375,442,800.00	-
	TOTAL EXPENDITURE		3,902,629,000.00	3,902,629,000.00	2,638,175,890.12	1,264,453,109.88	2,643,582,389.07

**IBI LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,794,122,410.28	1,709,128,801.03
Independent Revenue	27,641,600.00	24,680,000.00
Total Receipts	1,821,764,010.28	1,733,808,801.03
Payments		
Personnel Cost	(654,261,397.18)	(771,133,994.89)
Social Benefits	-	-
Overhead Cost	(194,201,392.41)	(292,143,707.55)
Loans and Advances	-	-
Grants and Contributions	(563,392,940.90)	(569,533,052.33)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,411,855,730.49)	(1,632,810,754.77)
Net Cash flow from Operating Activities	409,908,279.79	100,998,046.26
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	-
Financing Activities		
Proceeds from Aids and Grants	-	151,033,411.14
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(100,192,267.65)
Net Surplus/(Deficit) for the Year	(477,262.35)	805,778.61
Add: Opening Balance	913,249.72	107,471.11
Closing Cash Balance	435,987.37	913,249.72

**IBI LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	21	435,987.37	913,249.72
TOTAL ASSETS		435,987.37	913,249.72
LIABILITIES			
Public Funds	29	435,987.37	913,249.72
TOTAL LIABILITIES		435,987.37	913,249.72

**IBI LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st,
2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				913,249.72		107,471.11
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,562,188,400.00	2,562,188,400.00	1,794,122,410.28	(768,065,989.72)	1,709,128,801.03
Independent Revenue	2	113,739,000.00	113,739,000.00	27,641,600.00	(86,097,400.00)	24,680,000.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	151,033,411.14
TOTAL REVENUE		2,675,927,400.00	2,675,927,400.00	1,821,764,010.28	(854,163,389.72)	1,884,842,212.17
TOTAL RECEIPTS		2,675,927,400.00	2,675,927,400.00	1,822,677,260.00	(854,163,389.72)	1,884,949,683.28
EXPENDITURE						
Personnel Cost	10	1,204,167,100.00	903,718,100.00	654,261,397.18	249,456,702.82	771,133,994.89
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	466,777,200.00	582,977,200.00	194,201,392.41	388,775,807.59	292,143,707.55
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	667,492,800.00	570,538,100.00	563,392,940.90	7,145,159.10	569,533,052.33
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	133,796,300.00	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
TOTAL OPERATING EXPENDITURE		2,472,233,400.00	2,472,233,400.00	1,822,241,272.63	649,992,127.37	1,884,036,433.56
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		203,694,000.00	203,694,000.00	435,987.37	(1,504,155,517.09)	913,249.72
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	54,665,000.00	54,665,000.00	-	54,665,000.00	-
Construction/Provision of Fixed Assets	20B	81,615,600.00	81,615,600.00	-	81,615,600.00	-
Rehabilitation/Repairs of Fixed Assets	20C	53,843,200.00	53,843,200.00	-	53,843,200.00	-
Preservation of the Environment	20D	5,151,100.00	5,151,100.00	-	5,151,100.00	-
Acquisition of Non Tangible Assets	20E	8,419,100.00	8,419,100.00	-	8,419,100.00	-
TOTAL CAPITAL EXPENDITURE		203,694,000.00	203,694,000.00	-	203,694,000.00	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		-	-	435,987.37		913,249.72

IBI LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,990,772,500.00	1,990,772,500.00	1,141,832,181.74	(848,940,318.26)	1,154,746,096.77
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT)		-	-	-	-	-
	Exchange Difference		-	-	6,450,029.64	6,450,029.64	36,157,679.53
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	932,240.86
	Equalisation		-	-	3,266,670.55	3,266,670.55	14,954,883.92
	Budget Augmentation		-	-	4,768,164.24	4,768,164.24	-
	Refund From Federal Government		-	-	-	-	56,293,507.24
	Stabilization Fund Receipts		-	-	-	-	4,911,209.16
	Goods Values Consideration		-	-	-	-	3,204,563.98
	Non Oil Revenue		-	-	73,627,246.30	73,627,246.30	29,229,008.58
	Local Government Share of VAT		571,415,900.00	571,415,900.00	564,178,117.81	(7,237,782.19)	408,699,610.99
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		2,562,188,400.00	2,562,188,400.00	1,794,122,410.28	(768,065,989.72)	1,709,128,801.03
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	20,722,000.00	20,722,000.00	1,811,040.00	(18,910,960.00)	1,617,000.00
	Licences - General	2B	8,469,100.00	8,469,100.00	7,058,240.00	(1,410,860.00)	6,302,000.00
	Fees - General	2E	32,871,900.00	32,871,900.00	9,441,600.00	(23,430,300.00)	8,430,000.00
	Fines - General	2F	1,217,400.00	1,217,400.00	-	(1,217,400.00)	-
	Sales - General	2G	1,637,700.00	1,637,700.00	3,195,360.00	1,557,660.00	2,853,000.00
	Earnings - General	2H	26,515,300.00	26,515,300.00	3,668,000.00	(22,847,300.00)	3,275,000.00
	Rent on Government Buildings - General	2I	2,228,100.00	2,228,100.00	1,627,360.00	(600,740.00)	1,453,000.00
	Rent on Land & Others - General	2J	1,225,600.00	1,225,600.00	-	(1,225,600.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	18,382,600.00	18,382,600.00	-	(18,382,600.00)	-
	Miscellaneous	2P	469,300.00	469,300.00	840,000.00	370,700.00	750,000.00
	INDEPENDENT REVENUE TOTAL		113,739,000.00	113,739,000.00	27,641,600.00	(86,097,400.00)	24,680,000.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	151,033,411.14
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	151,033,411.14
	TOTAL REVENUE		2,675,927,400.00	2,675,927,400.00	1,821,764,010.28	(854,163,389.72)	1,884,842,212.17

IBI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,070,370,800.00	769,921,800.00	594,053,483.02	175,868,316.98	715,949,697.39
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	133,796,300.00	133,796,300.00	60,207,914.16	73,588,385.84	55,184,297.51
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,204,167,100.00	903,718,100.00	654,261,397.18	249,456,702.82	771,133,994.89
13	Overhead Cost						
	Travels and Transport - General	13A	37,290,200.00	37,290,200.00	7,623,935.00	29,666,265.00	2,066,000.00
	Utilities - General	13B	11,090,600.00	11,090,600.00	1,588,280.00	9,502,320.00	10,033,000.00
	Materials and Supplies - General	13C	45,491,100.00	50,991,100.00	6,377,150.00	44,613,950.00	40,283,593.75
	Maintenance Services - General	13D	51,325,100.00	51,825,100.00	264,690.00	51,560,410.00	1,672,000.00
	Training - General	13E	74,174,000.00	74,174,000.00	3,143,160.00	71,030,840.00	19,855,000.00
	Other Services - General	13F	44,050,500.00	131,050,500.00	125,692,274.02	5,358,225.98	94,931,661.28
	Consulting and Professional Services	13G	98,644,300.00	102,844,300.00	7,193,920.00	95,650,380.00	9,516,024.37
	Fuel and Lubricants	13H	35,224,200.00	35,224,200.00	-	35,224,200.00	-
	Financial Charges	13I	41,343,900.00	41,343,900.00	9,919,323.39	31,424,576.61	9,279,272.04
	Miscellaneous Expenses	13J	28,143,300.00	47,143,300.00	32,398,660.00	14,744,640.00	104,507,156.11
	Overhead Cost Total		466,777,200.00	582,977,200.00	194,201,392.41	388,775,807.59	292,143,707.55
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	667,492,800.00	570,538,100.00	563,392,940.90	7,145,159.10	569,533,052.33
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		667,492,800.00	570,538,100.00	563,392,940.90	7,145,159.10	569,533,052.33
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	133,796,300.00	-	-	-	31,069,063.64
	Public Debt Charges Total		133,796,300.00	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	54,665,000.00	54,665,000.00	-	54,665,000.00	-
	Construction/Provision of Fixed Assets	20B	81,615,600.00	81,615,600.00	-	81,615,600.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	53,843,200.00	53,843,200.00	-	53,843,200.00	-
	Preservation of the Environment	20D	5,151,100.00	5,151,100.00	-	5,151,100.00	-
	Acquisition of Non Tangible Assets	20E	8,419,100.00	8,419,100.00	-	8,419,100.00	-
	Capital Expenditure Total		203,694,000.00	203,694,000.00	-	203,694,000.00	-
	TOTAL EXPENDITURE		2,675,927,400.00	2,675,927,400.00	1,822,241,272.63	853,686,127.37	1,884,036,433.56

**JALINGO LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,824,372,351.20	1,715,868,416.82
Independent Revenue	94,422,200.00	87,428,000.00
Total Receipts	1,918,794,551.20	1,803,296,416.82
Payments		
Personnel Cost	(519,518,766.33)	(572,213,559.31)
Social Benefits	-	-
Overhead Cost	(227,584,297.56)	(328,886,435.23)
Loans and Advances	-	-
Grants and Contributions	(761,178,591.31)	(837,341,375.42)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,508,281,655.20)	(1,738,441,369.96)
Net Cash flow from Operating Activities	410,512,896.00	64,855,046.86
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	(13,311,700.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	(13,311,700.00)
Financing Activities		
Proceeds from Aids and Grants	-	199,202,961.27
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(52,022,717.51)
Net Surplus/(Deficit) for the Year	127,353.86	(479,370.65)
Add: Opening Balance	459,180.61	938,551.26
Closing Cash Balance	586,534.47	459,180.61

JALINGO LOCAL GOVERNMENT COUNCIL
TARABA STATE
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021	2020
		₦	₦
ASSETS			
Cash and Bank Balances	21	586,534.47	459,180.61
TOTAL ASSETS		586,534.47	459,180.61
LIABILITIES			
Public Funds	29	586,534.47	459,180.61
TOTAL LIABILITIES		586,534.47	459,180.61

**JALINGO LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				459,180.61		938,551.26
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,155,553,100.00	3,155,553,100.00	1,824,372,351.20	1,331,180,748.80	1,715,868,416.82
Independent Revenue	2	125,575,600.00	125,575,600.00	94,422,200.00	31,153,400.00	87,428,000.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	199,202,961.27
TOTAL REVENUE		3,281,128,700.00	3,281,128,700.00	1,918,794,551.20	1,362,334,148.80	2,002,499,378.09
EXPENDITURE						
Personnel Cost	10	1,168,689,500.00	837,830,300.00	519,518,766.33	318,311,533.67	572,213,559.31
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	797,985,100.00	875,914,100.00	227,584,297.56	648,329,802.44	328,886,435.23
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	574,373,100.00	895,316,300.00	761,178,591.31	134,137,708.69	837,341,375.42
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	146,087,500.00	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
TOTAL OPERATING EXPENDITURE		2,687,135,200.00	3,024,060,700.00	1,918,667,197.34	1,105,393,502.66	1,989,667,048.74
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		593,993,500.00	257,068,000.00	586,534.47	256,481,465.53	13,770,880.61
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	36,278,500.00	36,278,500.00	-	36,278,500.00	-
Construction/Provision of Fixed Assets	20B	304,061,600.00	81,459,900.00	-	81,459,900.00	-
Rehabilitation/Repairs of Fixed Assets	20C	146,926,600.00	92,174,500.00	-	92,174,500.00	13,311,700.00
Preservation of the Environment	20D	91,582,900.00	32,011,200.00	-	32,011,200.00	-
Acquisition of Non Tangible Assets	20E	15,143,900.00	15,143,900.00	-	15,143,900.00	-
TOTAL CAPITAL EXPENDITURE		593,993,500.00	257,068,000.00	-	257,068,000.00	13,311,700.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	586,534.47	-	459,180.61

JALINGO LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,427,135,900.00	2,427,135,900.00	1,095,894,773.90	(1,331,241,126.10)	1,109,655,376.68
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	6,203,819.79	6,203,819.79	34,777,472.39
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	896,655.47
	Equalisation		125,575,100.00	125,575,100.00	3,141,975.54	(122,433,124.46)	14,384,027.66
	Budget Augmentation		-	-	4,586,154.37	4,586,154.37	-
	Refund From Federal Government		-	-	-	-	54,144,677.40
	Stabilization Fund Receipts		-	-	-	-	4,723,739.00
	Good Value Consideration		-	-	-	-	3,082,239.70
	Non Oil Revenue		-	-	70,816,754.76	70,816,754.76	28,113,281.93
	Local Government Share of VAT		554,423,500.00	554,423,500.00	643,728,872.84	89,305,372.84	466,090,946.59
	Local Government Share of Excess Crude Account		48,418,600.00	48,418,600.00	-	(48,418,600.00)	-
	STATUTORY REVENUE TOTAL		3,155,553,100.00	3,155,553,100.00	1,824,372,351.20	(1,331,180,748.80)	1,715,868,416.82
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	15,162,200.00	15,162,200.00	4,507,900.00	(10,654,300.00)	4,174,000.00
	Licences - General	2B	53,356,800.00	53,356,800.00	20,201,400.00	(33,155,400.00)	18,705,000.00
	Fees - General	2E	43,264,800.00	43,264,800.00	60,665,740.00	17,400,940.00	56,172,000.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	-	-	-	-	-
	Earnings - General	2H	11,163,200.00	11,163,200.00	3,654,720.00	(7,508,480.00)	3,384,000.00
	Rent on Government Buildings - General	2I	2,534,600.00	2,534,600.00	788,400.00	(1,746,200.00)	730,000.00
	Rent on Land & Others - General	2J	94,000.00	94,000.00	31,320.00	(62,680.00)	29,000.00
	Repayments - General	2K	-	-	144,720.00	144,720.00	134,000.00
	Investment Income	2L	-	-	-	-	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	-	-	4,428,000.00	4,428,000.00	4,100,000.00
	Miscellaneous	2P	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL		125,575,600.00	125,575,600.00	94,422,200.00	(31,153,400.00)	87,428,000.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	199,202,961.27
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	199,202,961.27
	TOTAL REVENUE		3,281,128,700.00	3,281,128,700.00	1,918,794,551.20	(1,362,334,148.80)	2,002,499,378.09

JALINGO LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,022,601,800.00	691,742,600.00	461,297,285.09	230,445,314.91	514,936,318.77
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	146,087,700.00	146,087,700.00	58,221,481.24	87,866,218.76	57,277,240.54
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,168,689,500.00	837,830,300.00	519,518,766.33	318,311,533.67	572,213,559.31
13	Overhead Cost						
	Travels and Transport - General	13A	67,241,500.00	67,241,500.00	5,758,025.00	61,483,475.00	30,066,000.00
	Utilities - General	13B	15,552,400.00	15,552,400.00	205,380.00	15,347,020.00	6,424,000.00
	Materials and Supplies - General	13C	153,423,100.00	153,423,100.00	5,407,630.00	148,015,470.00	56,454,062.50
	Maintenance Services - General	13D	17,170,600.00	17,170,600.00	208,060.00	16,962,540.00	6,608,000.00
	Training - General	13E	231,586,000.00	159,515,000.00	278,080.00	159,236,920.00	8,698,690.60
	Other Services - General	13F	123,183,500.00	183,183,500.00	98,328,017.62	84,855,482.38	101,531,195.54
	Consulting and Professional Services	13G	125,432,900.00	125,432,900.00	6,019,760.00	119,413,140.00	10,393,000.00
	Fuel and Lubricants	13H	-	-	-	-	-
	Financial Charges	13I	698,200.00	10,698,200.00	10,078,804.94	619,395.06	8,653,783.36
	Miscellaneous Expenses	13J	63,696,900.00	143,696,900.00	101,300,540.00	42,396,360.00	100,057,703.23
	Overhead Cost Total		797,985,100.00	875,914,100.00	227,584,297.56	648,329,802.44	328,886,435.23
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	574,373,100.00	895,316,300.00	761,178,591.31	134,137,708.69	837,341,375.42
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		574,373,100.00	895,316,300.00	761,178,591.31	134,137,708.69	837,341,375.42
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	146,087,500.00	-	-	-	31,069,063.64
	Public Debt Charges Total		146,087,500.00	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	36,278,500.00	36,278,500.00	-	36,278,500.00	-
	Construction/Provision of Fixed Assets	20B	304,061,600.00	81,459,900.00	-	81,459,900.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	146,926,600.00	92,174,500.00	-	92,174,500.00	13,311,700.00
	Preservation of the Environment	20D	91,582,900.00	32,011,200.00	-	32,011,200.00	-
	Acquisition of Non Tangible Assets	20E	15,143,900.00	15,143,900.00	-	15,143,900.00	-
	Capital Expenditure Total		593,993,500.00	257,068,000.00	-	257,068,000.00	13,311,700.00
	TOTAL EXPENDITURE		3,281,128,700.00	3,281,128,700.00	1,918,667,197.34	1,362,461,502.66	2,002,978,748.74

**KARIM LAMIDO LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,590,109,724.69	2,478,158,026.00
Independent Revenue	27,301,800.00	22,563,500.00
Total Receipts	2,617,411,524.69	2,500,721,526.00
Payments		
Personnel Cost	(744,806,173.91)	(769,415,050.87)
Social Benefits	-	-
Overhead Cost	(374,976,165.14)	(357,153,080.06)
Loans and Advances	-	(27,680,000.00)
Grants and Contributions	(1,086,912,296.43)	(1,215,444,591.54)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(2,206,694,635.48)	(2,369,692,722.47)
Net Cash flow from Operating Activities	410,716,889.21	131,028,803.53
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	-
Financing Activities		
Proceeds from Aids and Grants	-	120,248,600.29
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(130,977,078.50)
Net Surplus/(Deficit) for the Year	331,347.07	51,725.03
Add: Opening Balance	110,780.33	59,055.30
Closing Cash Balance	442,127.40	110,780.33

**KARIM LAMIDO LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	21	442,127.40	110,780.33
TOTAL ASSETS		442,127.40	110,780.33
LIABILITIES			
Public Funds	29	442,127.40	110,780.33
TOTAL LIABILITIES		442,127.40	110,780.33

**KARIM LAMIDO LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				110,780.33		59,055.30
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,762,826,200.00	3,762,826,200.00	2,590,109,724.69	(1,172,716,475.31)	2,478,158,026.00
Independent Revenue	2	44,045,400.00	44,045,400.00	27,301,800.00	(16,743,600.00)	22,563,500.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	120,248,600.29
TOTAL REVENUE		3,806,871,600.00	3,806,871,600.00	2,617,411,524.69	(1,189,460,075.31)	2,620,970,126.29
TOTAL RECEIPTS		3,806,871,600.00	3,806,871,600.00	2,617,522,305.02	(1,189,460,075.31)	2,621,029,181.59
EXPENDITURE						
Personnel Cost	10	1,800,938,600.00	818,938,600.00	744,806,173.91	74,132,426.09	769,415,050.87
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	276,052,000.00	428,791,000.00	374,976,165.14	53,814,834.86	357,153,080.06
Loans and Advances	14	24,873,800.00	24,873,800.00	-	24,873,800.00	27,680,000.00
Grants and Contributions	15	1,432,073,300.00	1,182,503,287.18	1,086,912,296.43	95,590,990.75	1,215,444,591.54
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	3,516,200.00	1,082,347,212.82	410,385,542.14	671,961,670.68	251,225,678.79
TOTAL OPERATING EXPENDITURE		3,537,453,900.00	3,537,453,900.00	2,617,080,177.62	920,373,722.38	2,620,918,401.26
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		269,417,700.00	269,417,700.00	442,127.40	(2,109,833,797.69)	110,780.33
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	30,965,400.00	30,965,400.00	-	30,965,400.00	-
Construction/Provision of Fixed Assets	20B	135,849,700.00	135,849,700.00	-	135,849,700.00	-
Rehabilitation/Repairs of Fixed Assets	20C	63,012,500.00	63,012,500.00	-	63,012,500.00	-
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	39,590,100.00	39,590,100.00	-	39,590,100.00	-
TOTAL CAPITAL EXPENDITURE		269,417,700.00	269,417,700.00	-	269,417,700.00	-
SURPLUS/(DEFICIT)		-	(0.00)	442,127.40		110,780.33

KARIM LAMIDO LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,288,911,200.00	2,288,911,200.00	1,734,991,936.21	(553,919,263.79)	1,736,973,125.28
	Allocation from State Government		68,748,200.00	68,748,200.00	-	(68,748,200.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		110,053,400.00	110,053,400.00	-	(110,053,400.00)	-
	Exchange Difference		86,996,500.00	86,996,500.00	9,629,176.74	(77,367,323.26)	53,979,393.28
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		72,348,400.00	72,348,400.00	-	(72,348,400.00)	1,391,731.90
	Equalisation		423,796,700.00	423,796,700.00	4,876,775.74	(418,919,924.26)	22,325,978.08
	Budget Augmentation		-	-	7,118,338.78	7,118,338.78	-
	Refund From Federal Government		-	-	-	-	84,039,944.08
	Stabilization Fund Receipts		50,835,700.00	50,835,700.00	-	(50,835,700.00)	7,331,888.95
	Goods Value Consideration		85,319,200.00	85,319,200.00	-	85,319,200.00	4,784,057.54
	Non Oil Revenue		-	-	109,917,288.24	109,917,288.24	43,635,658.30
	Local Government Share of VAT		565,711,100.00	565,711,100.00	723,576,208.98	157,865,108.98	523,696,248.59
	Local Government Share of Excess Crude Account		10,105,800.00	10,105,800.00	-	(10,105,800.00)	-
	STATUTORY REVENUE TOTAL		3,762,826,200.00	3,762,826,200.00	2,590,109,724.69	(1,172,716,475.31)	2,478,158,026.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	3,641,900.00	3,641,900.00	7,019,210.00	3,377,310.00	5,801,000.00
	Licences - General	2B	14,472,800.00	14,472,800.00	5,282,830.00	(9,189,970.00)	4,366,000.00
	Mining Rents	2C	-	-	-	-	-
	Royalties	2D	-	-	-	-	-
	Fees - General	2E	1,631,400.00	1,631,400.00	8,885,630.00	7,254,230.00	7,343,500.00
	Fines - General	2F	316,900.00	316,900.00	-	(316,900.00)	-
	Sales - General	2G	8,981,100.00	8,981,100.00	116,160.00	(8,864,940.00)	96,000.00
	Earnings - General	2H	7,554,100.00	7,554,100.00	4,779,500.00	(2,774,600.00)	3,950,000.00
	Rent on Government Buildings - General	2I	1,866,900.00	1,866,900.00	320,650.00	(1,546,250.00)	265,000.00
	Rent on Land & Others - General	2J	517,300.00	517,300.00	696,960.00	179,660.00	576,000.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	23,800.00	23,800.00	-	(23,800.00)	-
	Interest Earned	2M	1,862,200.00	1,862,200.00	-	(1,862,200.00)	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	2O	71,600.00	71,600.00	200,860.00	129,260.00	166,000.00
	Miscellaneous	2P	3,105,400.00	3,105,400.00	-	(3,105,400.00)	-
	INDEPENDENT REVENUE TOTAL		44,045,400.00	44,045,400.00	27,301,800.00	(16,743,600.00)	22,563,500.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	120,248,600.29
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	120,248,600.29
	TOTAL REVENUE		3,806,871,600.00	3,806,871,600.00	2,617,411,524.69	(1,189,460,075.31)	2,620,970,126.29

KARIM LAMIDO LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,792,496,600.00	764,496,600.00	691,197,843.46	73,298,756.54	709,450,928.28
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	8,442,000.00	54,442,000.00	53,608,330.45	833,669.55	59,964,122.59
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,800,938,600.00	818,938,600.00	744,806,173.91	74,132,426.09	769,415,050.87
13	Overhead Cost						
	Travels and Transport - General	13A	19,428,900.00	46,648,900.00	32,388,355.00	14,260,545.00	33,493,000.00
	Utilities - General	13B	2,554,600.00	3,954,600.00	3,628,000.00	326,600.00	4,404,000.00
	Materials and Supplies - General	13C	24,839,600.00	54,293,200.00	48,672,490.00	5,620,710.00	59,083,032.43
	Maintenance Services - General	13D	21,311,700.00	38,211,700.00	30,265,520.00	7,946,180.00	36,739,000.00
	Training - General	13E	1,270,200.00	1,770,200.00	1,437,530.00	332,670.00	1,745,000.00
	Other Services - General	13F	122,406,900.00	96,762,400.00	95,150,534.02	1,611,865.98	56,281,882.19
	Consulting and Professional Services	13G	5,659,700.00	14,759,700.00	13,724,470.00	1,035,230.00	9,756,000.00
	Fuel and Lubricants	13H	9,142,200.00	19,142,200.00	16,649,780.00	2,492,420.00	20,211,000.00
	Financial Charges	13I	18,510,600.00	14,510,600.00	14,098,076.12	412,523.88	12,181,572.34
	Miscellaneous Expenses	13J	50,927,600.00	138,737,500.00	118,961,410.00	19,776,090.00	123,258,593.09
	Overhead Cost Total		276,052,000.00	428,791,000.00	374,976,165.14	53,814,834.86	357,153,080.06
14	Loans and Advances						
	Staff Loans and Advances	14A	24,873,800.00	24,873,800.00	-	24,873,800.00	27,680,000.00
	Loans and Advances Total		24,873,800.00	24,873,800.00	-	24,873,800.00	27,680,000.00
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,432,073,300.00	1,182,503,287.18	1,086,912,296.43	95,590,990.75	1,215,444,591.54
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,432,073,300.00	1,182,503,287.18	1,086,912,296.43	95,590,990.75	1,215,444,591.54
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	1,078,831,012.82	410,385,542.14	668,445,470.68	220,156,615.15
	Interest - Internal Public Debt	17C	3,516,200.00	3,516,200.00	-	3,516,200.00	31,069,063.64
	Public Debt Charges Total		3,516,200.00	1,082,347,212.82	410,385,542.14	671,961,670.68	251,225,678.79
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	30,965,400.00	30,965,400.00	-	30,965,400.00	-
	Construction/Provision of Fixed Assets	20B	135,849,700.00	135,849,700.00	-	135,849,700.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	63,012,500.00	63,012,500.00	-	63,012,500.00	-
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	39,590,100.00	39,590,100.00	-	39,590,100.00	-
	Capital Expenditure Total		269,417,700.00	269,417,700.00	-	269,417,700.00	-
	TOTAL EXPENDITURE		3,806,871,600.00	3,806,871,600.00	2,617,080,177.62	1,189,791,422.38	2,620,918,401.26

**KURMI LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,885,759,604.75	1,800,015,079.27
Independent Revenue	53,842,700.00	49,397,000.00
Total Receipts	1,939,602,304.75	1,849,412,079.27
Payments		
Personnel Cost	(676,571,485.31)	(672,257,786.55)
Social Benefits	-	-
Overhead Cost	(239,664,326.89)	(321,509,122.32)
Loans and Advances	-	-
Grants and Contributions	(612,770,306.72)	(679,385,613.07)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,529,006,118.92)	(1,673,152,521.93)
Net Cash flow from Operating Activities	410,596,185.83	176,259,557.34
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	-
Financing Activities		
Proceeds from Aids and Grants	-	75,086,726.90
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(176,138,951.88)
Net Surplus/(Deficit) for the Year	210,643.69	120,605.46
Add: Opening Balance	255,930.02	135,324.56
Closing Cash Balance	466,573.71	255,930.02

**KURMI LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021	2020
		₦	₦
ASSETS			
Cash and Bank Balances	21	466,573.71	255,930.02
TOTAL ASSETS		466,573.71	255,930.02
LIABILITIES			
Public Funds	29	466,573.71	255,930.02
TOTAL LIABILITIES		466,573.71	255,930.02

**KURMI LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				255,930.02		135,324.56
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,701,367,700.00	2,701,367,700.00	1,885,759,604.75	(815,608,095.25)	1,800,015,079.27
Independent Revenue	2	141,904,500.00	141,904,500.00	53,842,700.00	(88,061,800.00)	49,397,000.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	75,086,726.90
TOTAL REVENUE		2,843,272,200.00	2,843,272,200.00	1,939,602,304.75	(903,669,895.25)	1,924,498,806.17
TOTAL RECEIPTS		2,843,272,200.00	2,843,272,200.00	1,939,858,234.77	(903,669,895.25)	1,924,634,130.74
EXPENDITURE						
Personnel Cost	10	842,140,500.00	707,006,500.00	676,571,485.31	30,435,014.69	672,257,786.55
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	483,658,700.00	518,558,700.00	239,664,326.89	278,894,373.11	321,509,122.32
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	582,491,800.00	651,778,800.00	612,770,306.72	39,008,493.29	679,385,613.07
Subsidies	16	58,914,700.00	23,788,400.00	-	23,788,400.00	-
Public Debt Charges	17	123,690,100.00	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
TOTAL OPERATING EXPENDITURE		2,090,895,800.00	2,316,132,400.00	1,939,391,661.06	376,740,738.94	1,924,378,200.72
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		752,376,400.00	527,139,800.00	466,573.71	(1,280,410,634.19)	255,930.02
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	373,226,400.00	182,602,000.00	-	182,602,000.00	-
Construction/Provision of Fixed Assets	20B	166,189,700.00	131,577,500.00	-	131,577,500.00	-
Rehabilitation/Repairs of Fixed Assets	20C	111,553,200.00	111,553,200.00	-	111,553,200.00	-
Preservation of the Environment	20D	66,282,700.00	66,282,700.00	-	66,282,700.00	-
Acquisition of Non Tangible Assets	20E	35,124,400.00	35,124,400.00	-	35,124,400.00	-
TOTAL CAPITAL EXPENDITURE		752,376,400.00	527,139,800.00	-	527,139,800.00	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		0.00	0.00	466,573.71		255,930.02

KURMI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,275,983,800.00	2,275,983,800.00	1,217,283,788.73	(1,058,700,011.27)	1,228,807,029.95
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	6,854,426.20	6,854,426.20	38,424,652.19
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	990,689.43
	Equalisation		-	-	3,471,480.51	3,471,480.51	15,892,508.05
	Budget Augmentation		-	-	5,067,113.12	5,067,113.12	-
	Refund From Federal Government		-	-	-	-	59,822,932.88
	Stabilization Fund Receipts		-	-	-	-	5,219,126.51
	Good Value Consideration		-	-	-	-	3,405,480.05
	Non Oil Revenue		-	-	78,243,442.79	78,243,442.79	31,061,575.39
	Local Government Share of VAT		425,383,900.00	425,383,900.00	574,839,353.40	149,455,453.40	416,391,084.82
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		2,701,367,700.00	2,701,367,700.00	1,885,759,604.75	(815,608,095.25)	1,800,015,079.27
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	20,474,400.00	20,474,400.00	9,443,760.00	(11,030,640.00)	8,664,000.00
	Licences - General	2B	24,922,100.00	24,922,100.00	7,912,280.00	(17,009,820.00)	7,259,000.00
	Fees - General	2E	34,221,200.00	34,221,200.00	21,670,290.00	(12,550,910.00)	19,881,000.00
	Fines - General	2F	5,425,100.00	5,425,100.00	1,470,410.00	(3,954,690.00)	1,349,000.00
	Sales - General	2G	18,626,200.00	18,626,200.00	6,344,890.00	(12,281,310.00)	5,821,000.00
	Earnings - General	2H	35,523,000.00	35,523,000.00	6,341,620.00	(29,181,380.00)	5,818,000.00
	Rent on Government Buildings - General	2I	2,712,500.00	2,712,500.00	659,450.00	(2,053,050.00)	605,000.00
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL		141,904,500.00	141,904,500.00	53,842,700.00	(88,061,800.00)	49,397,000.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	75,086,726.90
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	75,086,726.90
	TOTAL REVENUE		2,843,272,200.00	2,843,272,200.00	1,939,602,304.75	- 903,669,895.25	1,924,498,806.17

KURMI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
			₦	₦	₦	₦	₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	783,849,500.00	641,715,500.00	614,071,123.55	27,644,376.45	614,980,546.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	58,291,000.00	65,291,000.00	62,500,361.76	2,790,638.24	57,277,240.54
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		842,140,500.00	707,006,500.00	676,571,485.31	30,435,014.69	672,257,786.55
13	Overhead Cost						
	Travels and Transport - General	13A	19,893,700.00	24,893,700.00	12,532,045.00	12,361,655.00	15,875,000.00
	Utilities - General	13B	21,459,800.00	21,459,800.00	6,247,600.00	15,212,200.00	12,822,063.47
	Materials and Supplies - General	13C	31,026,900.00	37,026,900.00	20,327,050.00	16,699,850.00	41,717,593.75
	Maintenance Services - General	13D	21,325,600.00	21,325,600.00	5,741,810.00	15,583,790.00	11,784,000.00
	Training - General	13E	19,803,600.00	21,803,600.00	13,753,710.00	8,049,890.00	28,227,000.00
	Other Services - General	13F	54,180,800.00	122,180,800.00	80,467,514.02	41,713,285.98	49,870,912.73
	Consulting and Professional Services	13G	97,844,800.00	107,844,800.00	39,606,200.00	68,238,600.00	69,612,000.00
	Fuel and Lubricants	13H	15,660,000.00	15,660,000.00	4,217,180.00	11,442,820.00	8,655,000.00
	Financial Charges	13I	92,046,300.00	22,046,300.00	10,400,237.87	11,646,062.13	11,114,931.95
	Miscellaneous Expenses	13J	110,417,200.00	124,317,200.00	46,370,980.00	77,946,220.00	71,830,620.42
	Overhead Cost Total		483,658,700.00	518,558,700.00	239,664,326.89	278,894,373.11	321,509,122.32
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	582,491,800.00	651,778,800.00	612,770,306.72	39,008,493.29	679,385,613.07
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		582,491,800.00	651,778,800.00	612,770,306.72	39,008,493.29	679,385,613.07
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	58,914,700.00	23,788,400.00	-	23,788,400.00	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		58,914,700.00	23,788,400.00	-	23,788,400.00	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	123,690,100.00	-	-	-	31,069,063.64
	Public Debt Charges Total		123,690,100.00	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	373,226,400.00	182,602,000.00	-	182,602,000.00	-
	Construction/Provision of Fixed Assets	20B	166,189,700.00	131,577,500.00	-	131,577,500.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	111,553,200.00	111,553,200.00	-	111,553,200.00	-
	Preservation of the Environment	20D	66,282,700.00	66,282,700.00	-	66,282,700.00	-
	Acquisition of Non Tangible Assets	20E	35,124,400.00	35,124,400.00	-	35,124,400.00	-
	Capital Expenditure Total		752,376,400.00	527,139,800.00	-	527,139,800.00	-
	TOTAL EXPENDITURE		2,843,272,200.00	2,843,272,200.00	1,939,391,661.06	903,880,538.94	1,924,378,200.72

**LAU LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,787,697,402.68	1,697,058,822.65
Independent Revenue	37,045,900.00	32,784,000.00
Total Receipts	1,824,743,302.68	1,729,842,822.65
Payments		
Personnel Cost	(500,850,305.96)	(643,143,197.05)
Social Benefits	-	-
Overhead Cost	(191,912,336.25)	(172,743,399.03)
Loans and Advances	-	-
Grants and Contributions	(721,416,112.75)	(747,507,344.59)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,414,178,754.96)	(1,563,393,940.66)
Net Cash flow from Operating Activities	410,564,547.72	166,448,881.99
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	-
Financing Activities		
Proceeds from Aids and Grants	-	79,886,597.21
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(171,339,081.58)
Net Surplus/(Deficit) for the Year	179,005.58	(4,890,199.59)
Add: Opening Balance	169,309.88	5,059,509.47
Closing Cash Balance	348,315.46	169,309.88

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,787,697,402.68	1,697,058,822.65
Independent Revenue	37,045,900.00	32,784,000.00
Total Receipts	1,824,743,302.68	1,729,842,822.65
Payments		
Personnel Cost	(500,850,305.96)	(643,143,197.05)
Social Benefits	-	-
Overhead Cost	(191,912,336.25)	(172,743,399.03)
Loans and Advances	-	-
Grants and Contributions	(721,416,112.75)	(747,507,344.59)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,414,178,754.96)	(1,563,393,940.66)
Net Cash flow from Operating Activities	410,564,547.72	166,448,881.99
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	-
Financing Activities		
Proceeds from Aids and Grants	-	79,886,597.21
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(171,339,081.58)
Net Surplus/(Deficit) for the Year	179,005.58	(4,890,199.59)
Add: Opening Balance	169,309.88	5,059,509.47
Closing Cash Balance	348,315.46	169,309.88

**LAU LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021	2020
		₦	₦
ASSETS			
Cash and Bank Balances	21	348,315.46	169,309.88
TOTAL ASSETS		348,315.46	169,309.88
LIABILITIES			
Public Funds	29	348,315.46	169,309.88
TOTAL LIABILITIES		348,315.46	169,309.88

**LAU LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
		₦	₦	₦	₦	₦
OPENING BALANCE				169,309.88		5,059,509.47
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,660,800,500.00	2,660,800,500.00	1,787,697,402.68	(873,103,097.32)	1,697,058,822.65
Independent Revenue	2	84,071,000.00	84,071,000.00	37,045,900.00	(47,025,100.00)	32,784,000.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	79,886,597.21
TOTAL REVENUE		2,744,871,500.00	2,744,871,500.00	1,824,743,302.68	(920,128,197.32)	1,809,729,419.86
EXPENDITURE						
Personnel Cost	10	734,567,100.00	1,007,067,502.47	500,850,305.96	506,217,196.51	643,143,197.05
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	825,105,500.00	481,515,835.47	191,912,336.25	289,603,499.22	172,743,399.03
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	591,741,000.00	827,220,819.92	721,416,112.75	105,804,707.17	747,507,344.59
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	410,385,542.14	410,385,542.14	-	251,225,678.79
TOTAL OPERATING EXPENDITURE		2,151,413,600.00	2,726,189,700.00	1,824,564,297.10	901,625,402.90	1,814,619,619.45
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		593,457,900.00	18,681,800.00	348,315.46	(1,821,753,600.22)	169,309.88
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	301,038,500.00	7,374,400.00	-	7,374,400.00	-
Construction/Provision of Fixed Assets	20B	238,176,700.00	-	-	-	-
Rehabilitation/Repairs of Fixed Assets	20C	46,868,300.00	3,933,000.00	-	3,933,000.00	-
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	7,374,400.00	7,374,400.00	-	7,374,400.00	-
TOTAL CAPITAL EXPENDITURE		593,457,900.00	18,681,800.00	-	18,681,800.00	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	0.00	348,315.46		169,309.88

LAU LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,114,496,900.00	2,114,496,900.00	1,119,190,237.18	(995,306,662.82)	1,132,521,473.48
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	6,328,676.02	6,328,676.02	35,477,393.57
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	914,701.29
	Equalisation		-	-	3,205,210.02	3,205,210.02	14,673,516.38
	Budget Augmentation		-	-	4,678,453.97	4,678,453.97	-
	Refund From Federal Government		-	-	-	-	55,234,377.25
	Stabilization Fund Receipts		-	-	-	-	4,818,807.59
	Good Value Consideration		-	-	-	-	3,144,271.95
	Non Oil Revenue		-	-	72,241,991.98	72,241,991.98	28,679,081.59
	Local Government Share of VAT		546,303,600.00	546,303,600.00	582,052,833.51	35,749,233.51	421,595,199.55
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		2,660,800,500.00	2,660,800,500.00	1,787,697,402.68	(873,103,097.32)	1,697,058,822.65
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	25,797,000.00	25,797,000.00	10,372,270.00	(15,424,730.00)	9,179,000.00
	Licences - General	2B	13,936,500.00	13,936,500.00	5,553,950.00	(8,382,550.00)	4,915,000.00
	Fees - General	2E	21,507,800.00	21,507,800.00	12,915,900.00	(8,591,900.00)	11,430,000.00
	Fines - General	2F	481,800.00	481,800.00	176,280.00	(305,520.00)	156,000.00
	Sales - General	2G	8,024,800.00	8,024,800.00	3,770,810.00	(4,253,990.00)	3,337,000.00
	Earnings - General	2H	11,605,500.00	11,605,500.00	3,449,890.00	(8,155,610.00)	3,053,000.00
	Rent on Government Buildings - General	2I	799,800.00	799,800.00	220,350.00	(579,450.00)	195,000.00
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	1,917,800.00	1,917,800.00	141,250.00	(1,776,550.00)	125,000.00
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	445,200.00	445,200.00	394,000.00
	INDEPENDENT REVENUE TOTAL		84,071,000.00	84,071,000.00	37,045,900.00	(47,025,100.00)	32,784,000.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	79,886,597.21
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	79,886,597.21
	TOTAL REVENUE		2,744,871,500.00	2,744,871,500.00	1,824,743,302.68	(920,128,197.32)	1,809,729,419.86

LAU LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	734,567,100.00	944,567,100.00	438,349,946.60	506,217,153.40	585,865,956.51
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	62,500,402.47	62,500,359.36	43.11	57,277,240.54
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		734,567,100.00	1,007,067,502.47	500,850,305.96	506,217,196.51	643,143,197.05
13	Overhead Cost						
	Travels and Transport - General	13A	107,337,400.00	119,337,400.00	8,076,605.00	111,260,795.00	5,499,000.00
	Utilities - General	13B	9,141,400.00	9,141,400.00	2,332,020.00	6,809,380.00	3,910,000.00
	Materials and Supplies - General	13C	120,196,100.00	29,196,100.00	23,013,630.00	6,182,470.00	38,586,062.50
	Maintenance Services - General	13D	302,900,100.00	105,882,500.00	-	105,882,500.00	-
	Training - General	13E	-	-	-	-	-
	Other Services - General	13F	82,412,700.00	86,765,280.00	83,620,972.40	3,144,307.60	51,858,440.37
	Consulting and Professional Services	13G	41,853,900.00	33,853,900.00	5,687,500.00	28,166,400.00	-
	Fuel and Lubricants	13H	89,660,900.00	18,026,300.00	-	18,026,300.00	-
	Financial Charges	13I	10,616,300.00	10,616,300.00	9,885,568.85	730,731.15	8,632,237.28
	Miscellaneous Expenses	13J	60,986,700.00	68,696,655.47	59,296,040.00	9,400,615.47	64,257,658.87
	Overhead Cost Total		825,105,500.00	481,515,835.47	191,912,336.25	289,603,499.22	172,743,399.03
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	591,741,000.00	827,220,819.92	721,416,112.75	105,804,707.17	747,507,344.59
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		591,741,000.00	827,220,819.92	721,416,112.75	105,804,707.17	747,507,344.59
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	410,385,542.14	410,385,542.14	-	220,156,615.15
	Interest - Internal Public Debt	17C	-	-	-	-	31,069,063.64
	Public Debt Charges Total		-	410,385,542.14	410,385,542.14	-	251,225,678.79
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	301,038,500.00	7,374,400.00	-	7,374,400.00	-
	Construction/Provision of Fixed Assets	20B	238,176,700.00	-	-	-	-
	Rehabilitation/Repairs of Fixed Assets	20C	46,868,300.00	3,933,000.00	-	3,933,000.00	-
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	7,374,400.00	7,374,400.00	-	7,374,400.00	-
	Capital Expenditure Total		593,457,900.00	18,681,800.00	-	18,681,800.00	-
	TOTAL EXPENDITURE		2,744,871,500.00	2,744,871,500.00	1,824,564,297.10	920,307,202.90	1,814,619,619.45

**SARDAUNA LOCAL GOVERNMENT COUNCIL
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,593,879,602.60	2,469,556,407.94
Independent Revenue	73,728,400.00	76,800,378.65
Total Receipts	2,667,608,002.60	2,546,356,786.59
Payments		
Personnel Cost	(660,921,533.96)	(712,758,051.26)
Social Benefits	-	-
Overhead Cost	(381,789,926.95)	(490,341,692.50)
Loans and Advances	-	-
Grants and Contributions	(1,223,053,139.22)	(1,307,405,736.48)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(2,265,764,600.13)	(2,510,505,480.24)
Net Cash flow from Operating Activities	401,843,402.47	35,851,306.35
Investing Activities		
Purchase of Fixed Assets	-	(3,200,000.00)
Construction/Provision of Fixed Assets	-	(25,480,691.00)
Rehabilitation/Repairs of Fixed Assets	-	(3,000,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	(31,680,691.00)
Financing Activities		
Proceeds from Aids and Grants	-	255,443,956.87
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	4,218,278.08
Net Surplus/(Deficit) for the Year	(8,542,139.67)	8,388,893.43
Add: Opening Balance	8,695,201.51	306,308.08
Closing Cash Balance	153,061.84	8,695,201.51

**SARDAUNA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021	2020
		₦	₦
ASSETS			
Cash and Bank Balances	21	153,061.84	8,695,201.51
TOTAL ASSETS		153,061.84	8,695,201.51
LIABILITIES			
Public Funds	29	153,061.84	8,695,201.51
TOTAL LIABILITIES		153,061.84	8,695,201.51

**SARDAUNA LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				8,695,201.51		306,308.08
Add: Revenue						
REVENUE						
Statutory Revenue	1	4,324,754,300.00	4,324,754,300.00	2,593,879,602.60	1,730,874,697.40	2,469,556,407.94
Independent Revenue	2	195,576,500.00	195,576,500.00	73,728,400.00	121,848,100.00	76,800,378.65
Capital Receipts and Other Revenue Sources	3	-	-	-	-	255,443,956.87
TOTAL REVENUE		4,520,330,800.00	4,520,330,800.00	2,667,608,002.60	1,852,722,797.40	2,801,800,743.46
EXPENDITURE						
Personnel Cost	10	1,756,898,000.00	1,007,217,200.00	660,921,533.96	346,295,666.04	712,758,051.26
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	1,060,070,700.00	1,298,811,100.00	381,789,926.95	917,021,173.05	490,341,692.50
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,315,060,700.00	1,526,564,700.00	1,223,053,139.22	303,511,560.78	1,307,405,736.48
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,132,029,400.00	4,247,593,000.00	2,676,150,142.27	1,571,442,857.73	2,761,731,159.03
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE						
CAPITAL EXPENDITURE		388,301,400.00	272,737,800.00	153,061.84	272,584,738.16	40,375,892.51
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	52,012,800.00	52,012,800.00	-	52,012,800.00	3,200,000.00
Construction/Provision of Fixed Assets	20B	110,722,500.00	110,722,500.00	-	110,722,500.00	25,480,691.00
Rehabilitation/Repairs of Fixed Assets	20C	127,659,600.00	12,096,000.00	-	12,096,000.00	3,000,000.00
Preservation of the Environment	20D	21,772,800.00	21,772,800.00	-	21,772,800.00	-
Acquisition of Non Tangible Assets	20E	76,133,700.00	76,133,700.00	-	76,133,700.00	-
TOTAL CAPITAL EXPENDITURE		388,301,400.00	272,737,800.00	-	272,737,800.00	31,680,691.00
SURPLUS/(DEFICIT)		-	-	153,061.84		8,695,201.51

SARDAUNA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		3,683,236,800.00	3,683,236,800.00	1,700,516,113.35	(1,982,720,686.65)	1,703,131,837.87
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	9,444,397.33	9,444,397.33	52,943,553.87
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	1,365,025.21
	Equalisation		-	-	4,783,192.68	4,783,192.68	21,897,552.96
	Budget Augmentation		-	-	6,981,741.18	6,981,741.18	-
	Refund From Federal Government		-	-	-	-	82,427,256.73
	Stabilization Fund Receipts		-	-	-	-	7,191,193.41
	Good Value Consideration		-	-	-	-	4,692,253.70
	Solid Minerals		-	-	107,808,026.71	107,808,026.71	42,798,310.35
	Local Government Share of VAT		641,517,500.00	641,517,500.00	764,346,131.35	122,828,631.35	553,109,423.84
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		4,324,754,300.00	4,324,754,300.00	2,593,879,602.60	(1,730,874,697.40)	2,469,556,407.94
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	71,444,600.00	71,444,600.00	10,376,360.00	(61,068,240.00)	10,808,700.00
	Licences - General	2B	72,660,100.00	72,660,100.00	11,446,550.00	(61,213,550.00)	11,923,480.00
	Fees - General	2E	23,280,400.00	23,280,400.00	46,468,610.00	23,188,210.00	48,404,781.22
	Fines - General	2F	84,700.00	84,700.00	-	(84,700.00)	-
	Sales - General	2G	13,940,700.00	13,940,700.00	2,583,550.00	(11,357,150.00)	2,691,200.00
	Earnings - General	2H	10,537,100.00	10,537,100.00	1,354,670.00	(9,182,430.00)	1,411,117.43
	Rent on Government Buildings - General	2I	193,500.00	193,500.00	-	(193,500.00)	-
	Rent on Land & Others - General	2J	-	-	480,000.00	480,000.00	500,000.00
	Repayments - General	2K	-	-	174,050.00	174,050.00	181,300.00
	Investment Income	2L	-	-	-	-	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	3,435,400.00	3,435,400.00	844,610.00	(2,590,790.00)	879,800.00
	Miscellaneous	2P	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL		195,576,500.00	195,576,500.00	73,728,400.00	(121,848,100.00)	76,800,378.65
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	255,443,956.87
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	255,443,956.87
	TOTAL REVENUE		4,520,330,800.00	4,520,330,800.00	2,667,608,002.60	(1,852,722,797.40)	2,801,800,743.46

SARDAUNA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2020 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,660,130,000.00	910,449,200.00	603,799,048.88	306,650,151.12	660,374,783.72
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	96,768,000.00	96,768,000.00	57,122,485.08	39,645,514.92	52,383,267.54
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,756,898,000.00	1,007,217,200.00	660,921,533.96	346,295,666.04	712,758,051.26
13	Overhead Cost						
	Travels and Transport - General	13A	6,776,000.00	10,976,000.00	4,796,875.00	6,179,125.00	-
	Utilities - General	13B	1,451,500.00	18,051,500.00	16,774,010.00	1,277,490.00	30,981,874.15
	Materials and Supplies - General	13C	688,082,100.00	562,922,500.00	6,225,180.00	556,697,320.00	35,259,718.75
	Maintenance Services - General	13D	350,334,600.00	355,934,600.00	28,226,590.00	327,708,010.00	52,135,000.00
	Training - General	13E	5,685,100.00	9,685,100.00	3,685,400.00	5,999,700.00	6,807,000.00
	Other Services - General	13F	-	200,000,000.00	193,788,874.02	6,211,125.98	117,432,150.99
	Consulting and Professional Services	13G	181,400.00	6,181,400.00	5,687,500.00	493,900.00	-
	Fuel and Lubricants	13H	4,233,600.00	14,233,600.00	11,080,580.00	3,153,020.00	20,466,000.00
	Financial Charges	13I	1,814,400.00	15,814,400.00	14,117,867.93	1,696,532.07	12,495,861.48
	Miscellaneous Expenses	13J	1,512,000.00	105,012,000.00	97,407,050.00	7,604,950.00	214,764,087.13
	Overhead Cost Total		1,060,070,700.00	1,298,811,100.00	381,789,926.95	917,021,173.05	490,341,692.50
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,315,060,700.00	1,526,564,700.00	1,223,053,139.22	303,511,560.78	1,307,405,736.48
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,315,060,700.00	1,526,564,700.00	1,223,053,139.22	303,511,560.78	1,307,405,736.48
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	-	-	-	-	31,069,063.64
	Public Debt Charges Total		-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	52,012,800.00	52,012,800.00	-	52,012,800.00	3,200,000.00
	Construction/Provision of Fixed Assets	20B	110,722,500.00	110,722,500.00	-	110,722,500.00	25,480,691.00
	Rehabilitation/Repairs of Fixed Assets	20C	127,659,600.00	12,096,000.00	-	12,096,000.00	3,000,000.00
	Preservation of the Environment	20D	21,772,800.00	21,772,800.00	-	21,772,800.00	-
	Acquisition of Non Tangible Assets	20E	76,133,700.00	76,133,700.00	-	76,133,700.00	-
	Capital Expenditure Total		388,301,400.00	272,737,800.00	-	272,737,800.00	31,680,691.00
	TOTAL EXPENDITURE		4,520,330,800.00	4,520,330,800.00	2,676,150,142.27	1,844,180,657.73	2,793,411,850.03

**TAKUM LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,072,610,779.75	1,972,870,309.17
Independent Revenue	38,400,400.00	35,229,700.00
Total Receipts	2,111,011,179.75	2,008,100,009.17
Payments		
Personnel Cost	(407,657,745.06)	(577,615,660.40)
Social Benefits	-	-
Overhead Cost	(600,288,712.31)	(506,246,623.90)
Loans and Advances	-	-
Grants and Contributions	(692,994,516.23)	(919,177,204.36)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,700,940,973.60)	(2,003,039,488.66)
Net Cash flow from Operating Activities	410,070,206.15	5,060,520.51
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	-
Financing Activities		
Proceeds from Aids and Grants	-	245,081,937.37
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(6,143,741.42)
Net Surplus/(Deficit) for the Year	(315,335.99)	(1,083,220.91)
Add: Opening Balance	333,941.99	1,417,162.90
Closing Cash Balance	18,606.00	333,941.99

**TAKUM LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021**

	NOTES	2021	2020
		₦	₦
ASSETS			
Cash and Bank Balances	21	18,606.00	333,941.99
TOTAL ASSETS		18,606.00	333,941.99
LIABILITIES			
Public Funds	29	18,606.00	333,941.99
TOTAL LIABILITIES		18,606.00	333,941.99

**TAKUM LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
		₦	₦	₦	₦	₦
OPENING BALANCE				333,941.99		1,417,162.90
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,834,481,400.00	2,834,481,400.00	2,072,610,779.75	(847,204,158.78)	1,972,870,309.17
Independent Revenue	2	168,996,900.00	168,996,900.00	38,400,400.00	(130,596,500.00)	35,229,700.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	245,081,937.37
TOTAL REVENUE		3,003,478,300.00	3,003,478,300.00	2,111,011,179.75	(977,800,658.78)	2,253,181,946.54
EXPENDITURE						
Personnel Cost	10	1,227,305,200.00	473,305,200.00	407,657,745.06	65,647,454.94	577,615,660.40
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	737,569,700.00	813,569,700.00	600,288,712.31	213,280,987.69	506,246,623.90
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	298,531,300.00	692,531,300.00	692,994,516.23	32,866,064.07	919,177,204.36
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
TOTAL OPERATING EXPENDITURE		2,263,406,200.00	2,394,406,200.00	2,111,326,515.74	316,408,964.56	2,254,265,167.45
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		740,072,100.00	609,072,100.00	18,606.00	(1,294,209,623.34)	333,941.99
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	163,765,400.00	163,765,400.00	-	163,765,400.00	-
Construction/Provision of Fixed Assets	20B	451,615,900.00	320,615,900.00	-	320,615,900.00	-
Rehabilitation/Repairs of Fixed Assets	20C	85,834,700.00	85,834,700.00	-	85,834,700.00	-
Preservation of the Environment	20D	31,488,000.00	31,488,000.00	-	31,488,000.00	-
Acquisition of Non Tangible Assets	20E	7,368,100.00	7,368,100.00	-	7,368,100.00	-
TOTAL CAPITAL EXPENDITURE		740,072,100.00	609,072,100.00	-	609,072,100.00	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	18,606.00		333,941.99

TAKUM LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,319,084,300.00	2,319,084,300.00	1,333,171,211.96	(985,913,088.04)	1,342,558,493.30
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	7,475,545.81	7,475,545.81	41,906,534.55
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	1,080,461.59
	Equalisation		-	-	3,786,051.64	3,786,051.64	17,332,621.11
	Budget Augmentation		-	-	5,526,273.86	5,526,273.86	-
	Refund From Federal Government		-	-	-	-	65,243,838.55
	Good Value Consideration		-	-	-	-	5,692,062.08
	Stabilization Fund Receipts		-	-	-	-	3,714,070.51
	Non Oil Revenue		-	-	85,333,538.53	-	33,876,246.30
	Local Government Share of VAT		470,208,600.00	470,208,600.00	637,318,157.95	167,109,557.95	-
	Local Government Share of Excess Crude Account		45,188,500.00	45,188,500.00	-	(45,188,500.00)	461,465,981.18
	STATUTORY REVENUE TOTAL		2,834,481,400.00	2,834,481,400.00	2,072,610,779.75	(847,204,158.78)	1,972,870,309.17
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	8,070,500.00	8,070,500.00	4,994,510.00	(3,075,990.00)	4,582,100.00
	Licences - General	2B	28,327,400.00	28,327,400.00	10,771,380.00	(17,556,020.00)	9,882,000.00
	Fees - General	2E	2,286,700.00	2,286,700.00	4,768,650.00	2,481,950.00	4,374,900.00
	Fines - General	2F	5,491,300.00	5,491,300.00	-	(5,491,300.00)	-
	Sales - General	2G	17,864,100.00	17,864,100.00	4,034,850.00	(13,829,250.00)	3,701,700.00
	Earnings - General	2H	97,996,100.00	97,996,100.00	7,046,150.00	(90,949,950.00)	6,464,350.00
	Rent on Government Buildings - General	2I	5,720,700.00	5,720,700.00	2,855,750.00	(2,864,950.00)	2,619,950.00
	Rent on Land & Others - General	2J	1,564,000.00	1,564,000.00	545,440.00	(1,018,560.00)	500,400.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	1,676,100.00	1,676,100.00	2,764,570.00	1,088,470.00	2,536,300.00
	Miscellaneous	2P	-	-	619,100.00	619,100.00	568,000.00
	INDEPENDENT REVENUE TOTAL		168,996,900.00	168,996,900.00	38,400,400.00	(130,596,500.00)	35,229,700.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	245,081,937.37
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	245,081,937.37
	TOTAL REVENUE		3,003,478,300.00	3,003,478,300.00	2,111,011,179.75	(977,800,658.78)	2,253,181,946.54

TAKUM LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,227,305,200.00	427,305,200.00	361,733,002.53	65,572,197.47	517,651,537.82
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	46,000,000.00	45,924,742.53	75,257.47	59,964,122.59
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,227,305,200.00	473,305,200.00	407,657,745.06	65,647,454.94	577,615,660.40
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	43,096,200.00	43,096,200.00	24,894,345.00	18,201,855.00	13,601,935.25
	Utilities - General	13B	22,243,200.00	22,243,200.00	16,132,920.00	6,110,280.00	10,838,668.66
	Materials and Supplies - General	13C	496,623,300.00	258,623,300.00	162,621,890.00	96,001,410.00	129,622,348.80
	Maintenance Services - General	13D	34,755,000.00	46,755,000.00	27,863,890.00	18,891,110.00	18,719,950.83
	Training - General	13E	27,804,200.00	53,804,200.00	47,654,520.00	6,149,680.00	32,015,994.64
	Other Services - General	13F	9,314,300.00	150,314,300.00	145,642,800.69	4,671,499.31	101,641,712.74
	Consulting and Professional Services	13G	11,121,600.00	30,121,600.00	21,274,740.00	8,846,860.00	10,472,061.02
	Fuel and Lubricants	13H	58,388,400.00	58,388,400.00	30,817,640.00	27,570,760.00	20,764,380.18
	Financial Charges	13I	5,143,800.00	12,143,800.00	11,381,206.62	762,593.38	10,119,811.04
	Miscellaneous Expenses	13J	29,079,700.00	138,079,700.00	112,004,760.00	26,074,940.00	158,449,760.75
	Overhead Cost Total		737,569,700.00	813,569,700.00	600,288,712.31	213,280,987.69	506,246,623.90
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	298,531,300.00	692,531,300.00	692,994,516.23	32,866,064.07	919,177,204.36
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		298,531,300.00	692,531,300.00	692,994,516.23	32,866,064.07	919,177,204.36
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	-	-	-	-	31,069,063.64
	Public Debt Charges Total		-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	163,765,400.00	163,765,400.00	-	163,765,400.00	-
	Construction/Provision of Fixed Assets	20B	451,615,900.00	320,615,900.00	-	320,615,900.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	85,834,700.00	85,834,700.00	-	85,834,700.00	-
	Preservation of the Environment	20D	31,488,000.00	31,488,000.00	-	31,488,000.00	-
	Acquisition of Non Tangible Assets	20E	7,368,100.00	7,368,100.00	-	7,368,100.00	-
	Capital Expenditure Total		740,072,100.00	609,072,100.00	-	609,072,100.00	-
	TOTAL EXPENDITURE		3,003,478,300.00	3,003,478,300.00	2,111,326,515.74	925,481,064.56	2,254,265,167.45

USSA LOCAL GOVERNMENT COUNCIL,

TARABA STATE

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,829,369,279.30	1,733,032,053.07
Independent Revenue	107,871,860.00	55,036,660.00
Total Receipts	1,937,241,139.30	1,788,068,713.07
Payments		
Personnel Cost	(456,593,590.18)	(598,278,243.02)
Social Benefits	-	-
Overhead Cost	(262,463,156.32)	(273,102,653.94)
Loans and Advances	-	-
Grants and Contributions	(807,560,088.63)	(737,801,962.57)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,526,616,835.13)	(1,609,182,859.53)
Net Cash flow from Operating Activities	410,624,304.17	178,885,853.54
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	(5,000,000.00)
Rehabilitation/Repairs of Fixed Assets	-	(6,750,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	(11,750,000.00)
Financing Activities		
Proceeds from Aids and Grants	-	84,059,461.77
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(167,166,217.02)
Net Surplus/(Deficit) for the Year	238,762.03	(30,363.48)
Add: Opening Balance	98,498.79	128,862.27
Closing Cash Balance	337,260.82	98,498.79

**USSA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021	2020
		₦	₦
ASSETS			
Cash and Bank Balances	21	337,260.82	98,498.79
TOTAL ASSETS		337,260.82	98,498.79
LIABILITIES			
Public Funds	29	337,260.82	98,498.79
TOTAL LIABILITIES		337,260.82	98,498.79

**USSA LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				98,498.79		128,862.27
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,611,418,600.00	2,611,418,600.00	1,829,369,279.30	(782,049,320.70)	1,733,032,053.07
Independent Revenue	2	141,174,100.00	141,174,100.00	107,871,860.00	(33,302,240.00)	55,036,660.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	84,059,461.77
TOTAL REVENUE		2,752,592,700.00	2,752,592,700.00	1,937,241,139.30	(815,351,560.70)	1,872,128,174.84
EXPENDITURE						
Personnel Cost	10	1,101,036,900.00	538,292,900.00	456,593,590.18	81,699,309.82	598,278,243.02
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	688,148,400.00	611,848,400.00	262,463,156.32	349,385,243.68	273,102,653.94
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	137,629,700.00	855,629,700.00	807,560,088.63	48,069,611.37	737,801,962.57
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	137,629,700.00	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
TOTAL OPERATING EXPENDITURE		2,064,444,700.00	2,420,771,000.00	1,937,002,377.27	483,768,622.73	1,860,408,538.32
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		688,148,000.00	331,821,700.00	337,260.82	(1,299,120,183.43)	11,848,498.79
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	688,148,000.00	331,821,700.00	-	331,821,700.00	-
Construction/Provision of Fixed Assets	20B	-	-	-	-	5,000,000.00
Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-	6,750,000.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		688,148,000.00	331,821,700.00	-	331,821,700.00	11,750,000.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	337,260.82		98,498.79

USSA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,935,982,400.00	1,935,982,400.00	1,137,186,803.09	(798,795,596.91)	1,150,186,338.65
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	6,425,131.90	6,425,131.90	36,018,107.35
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	928,642.32
	Equalisation		-	-	3,254,060.88	3,254,060.88	14,897,156.60
	Budget Augmentation		-	-	4,749,758.65	4,749,758.65	-
	Refund From Federal Government		-	-	-	-	56,076,208.78
	Stabilization Fund Receipts		-	-	-	-	4,892,251.41
	Good Value Consideration		-	-	-	-	3,192,194.05
	Non Oil Revenue		-	-	73,343,037.89	73,343,037.89	29,116,181.74
	Local Government Share of VAT		675,436,200.00	675,436,200.00	604,410,486.89	(71,025,713.11)	437,724,972.17
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		2,611,418,600.00	2,611,418,600.00	1,829,369,279.30	(782,049,320.70)	1,733,032,053.07
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	41,780,000.00	41,780,000.00	7,368,230.00	(34,411,770.00)	3,759,300.00
	Licences - General	2B	21,571,200.00	21,571,200.00	27,774,332.00	6,203,132.00	14,170,572.00
	Fees - General	2E	32,180,900.00	32,180,900.00	40,323,506.00	8,142,606.00	20,573,216.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	10,981,200.00	10,981,200.00	9,200,839.00	(1,780,361.00)	4,694,309.00
	Earnings - General	2H	31,881,800.00	31,881,800.00	19,751,433.00	(12,130,367.00)	10,077,263.00
	Rent on Government Buildings - General	2I	2,779,000.00	2,779,000.00	3,453,520.00	674,520.00	1,762,000.00
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL		141,174,100.00	141,174,100.00	107,871,860.00	(33,302,240.00)	55,036,660.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	84,059,461.77
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	84,059,461.77
	TOTAL REVENUE		2,752,592,700.00	2,752,592,700.00	1,937,241,139.30	(815,351,560.70)	1,872,128,174.84

USSA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	989,666,300.00	489,666,300.00	409,307,979.98	80,358,320.02	546,374,766.57
	Overtime payments	10A	62,744,000.00	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	48,626,600.00	48,626,600.00	47,285,610.20	1,340,989.80	51,903,476.45
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,101,036,900.00	538,292,900.00	456,593,590.18	81,699,309.82	598,278,243.02
13	Overhead Cost						
	Travels and Transport - General	13A	83,807,600.00	33,807,600.00	25,862,875.00	7,944,725.00	23,271,349.00
	Utilities - General	13B	83,378,400.00	84,078,400.00	27,157,830.00	56,920,570.00	30,000,930.00
	Materials and Supplies - General	13C	69,168,900.00	69,168,900.00	22,160,940.00	47,007,960.00	31,269,978.50
	Maintenance Services - General	13D	66,129,600.00	66,129,600.00	22,127,000.00	44,002,600.00	24,443,455.00
	Training - General	13E	65,635,600.00	16,135,600.00	21,148,840.00	(5,013,240.00)	23,362,862.98
	Other Services - General	13F	71,760,900.00	127,760,900.00	83,057,654.02	44,703,245.98	53,650,405.55
	Consulting and Professional Services	13G	64,654,100.00	68,654,100.00	14,578,090.00	54,076,010.00	9,821,320.00
	Fuel and Lubricants	13H	68,921,900.00	68,921,900.00	4,394,230.00	64,527,670.00	4,854,263.00
	Financial Charges	13I	73,034,100.00	23,034,100.00	10,050,117.30	12,983,982.70	8,184,103.03
	Miscellaneous Expenses	13J	41,657,300.00	54,157,300.00	31,925,580.00	22,231,720.00	64,243,986.87
	Overhead Cost Total		688,148,400.00	611,848,400.00	262,463,156.32	349,385,243.68	273,102,653.94
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	137,629,700.00	855,629,700.00	807,560,088.63	48,069,611.37	737,801,962.57
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		137,629,700.00	855,629,700.00	807,560,088.63	48,069,611.37	737,801,962.57
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	137,629,700.00	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	-	-	-	-	31,069,063.64
	Public Debt Charges Total		137,629,700.00	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	688,148,000.00	331,821,700.00	-	331,821,700.00	-
	Construction/Provision of Fixed Assets	20B	-	-	-	-	5,000,000.00
	Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-	6,750,000.00
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		688,148,000.00	331,821,700.00	-	331,821,700.00	11,750,000.00
	TOTAL EXPENDITURE		2,752,592,700.00	2,752,592,700.00	1,937,002,377.27	815,590,322.73	1,872,158,538.32

**WUKARI LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,569,955,473.54	2,437,513,706.48
Independent Revenue	46,596,700.00	43,548,345.41
Total Receipts	2,616,552,173.54	2,481,062,051.89
Payments		
Personnel Cost	(783,529,881.68)	(966,617,055.49)
Social Benefits	-	-
Overhead Cost	(435,766,808.38)	(844,670,381.71)
Loans and Advances	-	-
Grants and Contributions	(993,516,340.05)	(1,099,723,420.39)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(2,212,813,030.11)	(2,911,010,857.58)
Net Cash flow from Operating Activities	403,739,143.43	(429,948,805.69)
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	(4,244,344.00)
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	(4,244,344.00)
Financing Activities		
Proceeds from Aids and Grants	-	692,766,415.33
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	441,540,736.54
Net Surplus/(Deficit) for the Year	(6,646,398.71)	7,347,586.85
Add: Opening Balance	8,502,311.53	1,154,724.68
Closing Cash Balance	1,855,912.82	8,502,311.53

**WUKARI LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021	2020
		₦	₦
ASSETS			
Cash and Bank Balances	21	1,855,912.82	8,502,311.53
TOTAL ASSETS		1,855,912.82	8,502,311.53
LIABILITIES			
Public Funds	29	1,855,912.82	8,502,311.53
TOTAL LIABILITIES		1,855,912.82	8,502,311.53

**WUKARI LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				8,502,311.53		1,154,724.68
Add: Revenue						
REVENUE						
Statutory Revenue	1	4,274,098,400.00	4,274,098,400.00	2,569,955,473.54	(1,809,196,411.87)	2,437,513,706.48
Independent Revenue	2	66,129,400.00	66,129,400.00	46,596,700.00	(19,532,700.00)	43,548,345.41
Capital Receipts and Other Revenue Sources	3	-	-	-	-	692,766,415.33
TOTAL REVENUE		4,340,227,800.00	2,232,754,090.88	2,616,552,173.54	(1,828,729,111.87)	3,173,828,467.22
TOTAL RECEIPTS		4,340,227,800.00	2,232,754,090.88	2,625,054,485.07	(1,828,729,111.87)	3,174,983,191.90
EXPENDITURE						
Personnel Cost	10	1,953,102,500.00	853,102,500.00	783,529,881.68	69,572,618.32	966,617,055.49
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	1,033,120,200.00	922,555,800.00	435,766,808.38	486,788,991.62	844,670,381.71
Loans and Advances	14	40,446,000.00	40,446,000.00	-	40,446,000.00	-
Grants and Contributions	15	350,092,200.00	1,145,656,600.00	993,516,340.05	152,140,259.95	1,099,723,420.39
Subsidies	16	121,338,000.00	121,338,000.00	-	121,338,000.00	-
Public Debt Charges	17	80,892,000.00	495,892,000.00	410,385,542.14	85,506,457.86	251,225,678.79
TOTAL OPERATING EXPENDITURE		3,578,990,900.00	3,578,990,900.00	2,623,198,572.25	955,792,327.75	3,162,236,536.37
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		761,236,900.00	685,261,443.86	1,855,912.82	(2,784,521,439.62)	12,746,655.53
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	213,474,400.00	213,474,400.00	-	213,474,400.00	-
Construction/Provision of Fixed Assets	20B	381,210,300.00	381,210,300.00	-	381,210,300.00	4,244,344.00
Rehabilitation/Repairs of Fixed Assets	20C	154,996,200.00	154,996,200.00	-	154,996,200.00	-
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	11,556,000.00	11,556,000.00	-	11,556,000.00	-
TOTAL CAPITAL EXPENDITURE		761,236,900.00	685,261,443.86	-	761,236,900.00	4,244,344.00
SURPLUS/(DEFICIT)		-	0.00	1,855,912.82		8,502,311.53

WUKARI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		3,734,911,400.00	3,734,911,400.00	1,655,493,210.41	(2,079,418,189.59)	1,658,939,667.10
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	9,203,088.95	9,203,088.95	51,590,823.40
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	1,330,148.24
	Equalisation		-	-	4,660,980.06	4,660,980.06	21,338,061.09
	Budget Augmentation		-	-	6,803,354.70	6,803,354.70	-
	Refund From Federal Government		-	-	-	-	80,321,204.98
	Stabilization Fund Receipts		-	-	-	-	7,007,455.34
	Good value consideration		-	-	-	-	4,572,364.61
	Non Oil Revenue		-	-	105,053,485.41	-	41,704,795.18
	Local Government Share of VAT		539,187,000.00	539,187,000.00	788,741,354.01	249,554,354.01	570,709,186.54
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		4,274,098,400.00	4,274,098,400.00	2,569,955,473.54	(1,809,196,411.87)	2,437,513,706.48
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	11,714,400.00	11,714,400.00	2,966,170.00	(8,748,230.00)	2,772,120.25
	Licences - General	2B	6,619,900.00	6,619,900.00	9,830,580.00	3,210,680.00	9,187,453.01
	Fees - General	2E	18,582,700.00	18,582,700.00	15,867,510.00	(2,715,190.00)	14,829,478.79
	Fines - General	2F	688,300.00	688,300.00	76,500.00	(611,800.00)	71,500.00
	Sales - General	2G	925,800.00	925,800.00	75,490.00	(850,310.00)	70,550.00
	Earnings - General	2H	14,989,300.00	14,989,300.00	4,253,250.00	(10,736,050.00)	3,975,000.00
	Rent on Government Buildings - General	2I	1,259,600.00	1,259,600.00	1,391,000.00	131,400.00	1,300,000.00
	Rent on Land & Others - General	2J	692,800.00	692,800.00	642,000.00	(50,800.00)	600,000.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	10,391,600.00	10,391,600.00	-	(10,391,600.00)	-
	Miscellaneous	2P	265,000.00	265,000.00	11,494,200.00	11,229,200.00	10,742,243.36
	INDEPENDENT REVENUE TOTAL		66,129,400.00	66,129,400.00	46,596,700.00	(19,532,700.00)	43,548,345.41
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	692,766,415.33
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	692,766,415.33
	TOTAL REVENUE		4,340,227,800.00	4,340,227,800.00	2,616,552,173.54	(1,828,729,111.87)	3,173,828,467.22

WUKARI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
			₦	₦	₦	₦	₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,736,091,100.00	736,091,100.00	675,666,380.80	60,424,719.20	909,339,814.94
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	217,011,400.00	117,011,400.00	107,863,500.88	9,147,899.12	57,277,240.54
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,953,102,500.00	853,102,500.00	783,529,881.68	69,572,618.32	966,617,055.49
13	Overhead Cost						
	Travels and Transport - General	13A	93,159,500.00	106,159,500.00	24,457,435.00	81,702,065.00	30,528,060.34
	Utilities - General	13B	44,642,600.00	44,642,600.00	4,297,280.00	40,345,320.00	6,623,450.00
	Materials and Supplies - General	13C	395,410,700.00	195,646,300.00	7,061,000.00	188,585,300.00	87,901,198.75
	Maintenance Services - General	13D	252,708,900.00	67,708,900.00	27,657,540.00	40,051,360.00	42,628,914.75
	Training - General	13E	5,881,600.00	12,881,600.00	7,363,860.00	5,517,740.00	11,350,000.00
	Other Services - General	13F	135,888,700.00	305,888,700.00	226,759,667.35	79,129,032.65	320,514,318.27
	Consulting and Professional Services	13G	7,931,900.00	19,131,900.00	16,392,630.00	2,739,270.00	16,500,000.00
	Fuel and Lubricants	13H	19,126,100.00	19,126,100.00	2,631,830.00	16,494,270.00	4,656,480.00
	Financial Charges	13I	1,814,500.00	14,814,500.00	13,892,636.03	921,863.97	12,061,651.28
	Miscellaneous Expenses	13J	76,555,700.00	136,555,700.00	105,252,930.00	31,302,770.00	311,906,308.31
	Overhead Cost Total		1,033,120,200.00	922,555,800.00	435,766,808.38	486,788,991.62	844,670,381.71
14	Loans and Advances						
	Staff Loans and Advances	14A	40,446,000.00	40,446,000.00	-	40,446,000.00	-
	Loans and Advances Total		40,446,000.00	40,446,000.00	-	40,446,000.00	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	350,092,200.00	1,145,656,600.00	993,516,340.05	152,140,259.95	1,099,723,420.39
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		350,092,200.00	1,145,656,600.00	993,516,340.05	152,140,259.95	1,099,723,420.39
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	121,338,000.00	121,338,000.00	-	121,338,000.00	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		121,338,000.00	121,338,000.00	-	121,338,000.00	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	80,892,000.00	80,892,000.00	-	80,892,000.00	31,069,063.64
	Public Debt Charges Total		80,892,000.00	495,892,000.00	410,385,542.14	85,506,457.86	251,225,678.79
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	213,474,400.00	213,474,400.00	-	213,474,400.00	-
	Construction/Provision of Fixed Assets	20B	381,210,300.00	381,210,300.00	-	381,210,300.00	4,244,344.00
	Rehabilitation/Repairs of Fixed Assets	20C	154,996,200.00	154,996,200.00	-	154,996,200.00	-
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	11,556,000.00	11,556,000.00	-	11,556,000.00	-
	Capital Expenditure Total		761,236,900.00	761,236,900.00	-	761,236,900.00	4,244,344.00
	TOTAL EXPENDITURE		4,340,227,800.00	4,340,227,800.00	2,623,198,572.25	1,717,029,227.75	3,166,480,880.37

**YORRO LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,731,839,993.23	1,642,804,073.19
Independent Revenue	38,193,500.00	36,374,750.00
Total Receipts	1,770,033,493.23	1,679,178,823.19
Payments		
Personnel Cost	(653,925,020.31)	(737,594,562.18)
Social Benefits	-	-
Overhead Cost	(132,344,174.02)	(168,520,297.63)
Loans and Advances	-	-
Grants and Contributions	(635,388,853.61)	(567,846,315.81)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,421,658,047.94)	(1,473,961,175.61)
Net Cash flow from Operating Activities	348,375,445.29	205,217,647.58
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	-
Financing Activities		
Proceeds from Aids and Grants	-	108,361,455.97
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(142,864,222.82)
Net Surplus/(Deficit) for the Year	(62,010,096.85)	62,353,424.76
Add: Opening Balance	62,361,654.82	8,230.06
Closing Cash Balance	351,557.97	62,361,654.82

**YORRO LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021	2020
		₦	₦
ASSETS			
Cash and Bank Balances	21	351,557.97	62,361,654.82
TOTAL ASSETS		351,557.97	62,361,654.82
LIABILITIES			
Public Funds	29	351,557.97	62,361,654.82
TOTAL LIABILITIES		351,557.97	62,361,654.82

**YORRO LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 20120 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				62,361,654.82		8,230.06
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,529,067,300.00	2,529,067,300.00	1,731,839,993.23	(866,868,658.93)	1,642,804,073.19
Independent Revenue	2	87,348,100.00	87,348,100.00	38,193,500.00	(49,154,600.00)	36,374,750.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	108,361,455.97
TOTAL REVENUE		2,616,415,400.00	2,616,415,400.00	1,770,033,493.23	(916,023,258.93)	1,787,540,279.16
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		2,616,415,400.00	2,616,415,400.00	1,832,395,148.05	(916,023,258.93)	1,787,548,509.22
EXPENDITURE						
Personnel Cost	10	1,049,964,200.00	655,526,242.25	653,925,020.31	1,601,221.94	737,594,562.18
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	926,203,900.00	547,903,490.65	132,344,174.02	415,559,316.63	168,520,297.63
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	466,475,900.00	824,214,267.10	635,388,853.61	188,825,413.49	567,846,315.81
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,442,644,000.00	2,442,644,000.00	1,832,043,590.08	610,600,409.92	1,725,186,854.40
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		173,771,400.00	173,771,400.00	351,557.97	(1,526,623,668.85)	62,361,654.82
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	64,002,100.00	64,002,100.00	-	64,002,100.00	-
Construction/Provision of Fixed Assets	20B	31,803,000.00	31,803,000.00	-	31,803,000.00	-
Rehabilitation/Repairs of Fixed Assets	20C	64,699,500.00	64,699,500.00	-	64,699,500.00	-
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	13,266,800.00	13,266,800.00	-	13,266,800.00	-
TOTAL CAPITAL EXPENDITURE		173,771,400.00	173,771,400.00	-	173,771,400.00	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	(0.00)	351,557.97		62,361,654.82

YORRO LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,019,194,400.00	2,019,194,400.00	1,076,682,849.57	(942,511,550.43)	1,090,798,453.72
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	6,100,850.00	6,100,850.00	34,200,242.70
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	881,772.95
	Equalisation		-	-	3,089,825.68	3,089,825.68	14,145,284.39
	Budget Augmentation		-	-	4,510,034.28	4,510,034.28	-
	Refund From Federal Government		-	-	-	-	53,245,994.63
	Stabilization Fund Receipts		-	-	-	-	4,645,335.31
	Goods Value Consideration		-	-	-	-	3,031,081.29
	Non Oil Revenue		-	-	69,641,352.16	-	27,646,663.18
	Local Government Share of VAT		509,872,900.00	509,872,900.00	571,815,081.54	61,942,181.54	414,209,245.02
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		2,529,067,300.00	2,529,067,300.00	1,731,839,993.23	(866,868,658.93)	1,642,804,073.19
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	26,946,100.00	26,946,100.00	5,006,470.00	(21,939,630.00)	4,768,060.00
	Licences - General	2B	21,874,700.00	21,874,700.00	8,368,220.00	(13,506,480.00)	7,969,735.00
	Mining Rents	2C	-	-	-	-	-
	Royalties	2D	-	-	-	-	-
	Fees - General	2E	2,034,800.00	2,034,800.00	6,968,850.00	4,934,050.00	6,636,995.00
	Fines - General	2F	484,600.00	484,600.00	-	(484,600.00)	-
	Sales - General	2G	14,107,700.00	14,107,700.00	-	(14,107,700.00)	-
	Earnings - General	2H	11,623,200.00	11,623,200.00	16,904,960.00	5,281,760.00	16,099,960.00
	Rent on Government Buildings - General	2I	2,897,500.00	2,897,500.00	-	(2,897,500.00)	-
	Rent on Land & Others - General	2J	804,300.00	804,300.00	-	(804,300.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	1,630,900.00	1,630,900.00	-	(1,630,900.00)	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	4,944,300.00	4,944,300.00	945,000.00	(3,999,300.00)	900,000.00
	INDEPENDENT REVENUE TOTAL		87,348,100.00	87,348,100.00	38,193,500.00	(49,154,600.00)	36,374,750.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	108,361,455.97
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	108,361,455.97
	TOTAL REVENUE		2,616,415,400.00	2,616,415,400.00	1,770,033,493.23	(916,023,258.93)	1,787,540,279.16

YORRO LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	ACTUAL 2020
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,049,964,200.00	479,964,200.00	478,882,097.14	1,082,102.86	677,630,439.59
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	175,562,042.25	175,042,923.17	519,119.08	59,964,122.59
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,049,964,200.00	655,526,242.25	653,925,020.31	1,601,221.94	737,594,562.18
13	Overhead Cost						
	Travels and Transport - General	13A	54,248,300.00	11,248,300.00	10,750,395.00	497,905.00	11,618,050.00
	Utilities - General	13B	725,200.00	3,225,200.00	2,822,760.00	402,440.00	5,508,500.00
	Materials and Supplies - General	13C	183,403,200.00	6,353,404.25	5,295,650.00	1,057,754.25	20,669,141.72
	Maintenance Services - General	13D	363,101,700.00	129,644,563.76	1,545,990.00	128,098,573.76	3,016,960.00
	Training - General	13E	80,755,900.00	80,755,900.00	-	80,755,900.00	-
	Other Services - General	13F	112,069,400.00	162,069,400.00	73,770,964.02	88,298,435.98	59,684,663.92
	Consulting and Professional Services	13G	46,261,700.00	47,751,020.14	6,406,140.00	41,344,880.14	1,402,353.98
	Fuel and Lubricants	13H	8,290,400.00	8,290,400.00	922,380.00	7,368,020.00	1,800,000.02
	Financial Charges	13I	7,910,800.00	13,010,800.00	9,691,635.00	3,319,165.00	8,391,689.06
	Miscellaneous Expenses	13J	69,437,300.00	85,554,502.50	21,138,260.00	64,416,242.50	56,428,938.93
	Overhead Cost Total		926,203,900.00	547,903,490.65	132,344,174.02	415,559,316.63	168,520,297.63
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	466,475,900.00	824,214,267.10	635,388,853.61	188,825,413.49	567,846,315.81
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		466,475,900.00	824,214,267.10	635,388,853.61	188,825,413.49	567,846,315.81
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	-	-	-	-	31,069,063.64
	Public Debt Charges Total		-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	64,002,100.00	64,002,100.00	-	64,002,100.00	-
	Construction/Provision of Fixed Assets	20B	31,803,000.00	31,803,000.00	-	31,803,000.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	64,699,500.00	64,699,500.00	-	64,699,500.00	-
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	13,266,800.00	13,266,800.00	-	13,266,800.00	-
	Capital Expenditure Total		173,771,400.00	173,771,400.00	-	173,771,400.00	-
	TOTAL EXPENDITURE		2,616,415,400.00	2,616,415,400.00	1,832,043,590.08	784,371,809.92	1,725,186,854.40

**ZING LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,889,549,733.74	1,788,276,103.05
Independent Revenue	40,527,600.00	36,185,358.00
Total Receipts	1,930,077,333.74	1,824,461,461.05
Payments		
Personnel Cost	(519,576,009.89)	(661,331,100.72)
Social Benefits	-	-
Overhead Cost	(276,552,964.12)	(296,349,056.04)
Loans and Advances	-	-
Grants and Contributions	(726,079,216.08)	(765,439,800.68)
Subsidies	-	(23,965,103.85)
Transfers to Other Funds	-	-
Total Payments	(1,522,208,190.09)	(1,747,085,061.29)
Net Cash flow from Operating Activities	407,869,143.65	77,376,399.76
Investing Activities		
Purchase of Fixed Assets	-	-
Construction/Provision of Fixed Assets	-	(3,578,000.00)
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	-	(3,578,000.00)
Financing Activities		
Proceeds from Aids and Grants	-	180,045,244.72
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(410,385,542.14)	(251,225,678.79)
Net Cash Flow from Financing Activities	(410,385,542.14)	(71,180,434.07)
Net Surplus/(Deficit) for the Year	(2,516,398.49)	2,617,965.69
Add: Opening Balance	2,610,121.66	71,903.26
Closing Cash Balance	93,723.17	2,689,868.95

**ZING LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2021

	NOTES	2021	2020
		₦	₦
ASSETS			
Cash and Bank Balances	21	93,723.17	2,689,868.95
TOTAL ASSETS		93,723.17	2,689,868.95
LIABILITIES			
Public Funds	29	93,723.17	2,689,868.95
TOTAL LIABILITIES		93,723.17	2,689,868.95

**ZING LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2021**

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
OPENING BALANCE				2,610,121.66		71,903.26
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,301,776,900.00	2,301,776,900.00	1,889,549,733.74	(412,227,166.26)	1,788,276,103.05
Independent Revenue	2	54,328,300.00	54,328,300.00	40,527,600.00	(13,800,700.00)	36,185,358.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	180,045,244.72
TOTAL REVENUE		2,356,105,200.00	2,356,105,200.00	1,930,077,333.74	(426,027,866.26)	2,004,506,705.77
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		2,356,105,200.00	2,356,105,200.00	1,932,687,455.40	(426,027,866.26)	2,004,578,609.03
EXPENDITURE						
Personnel Cost	10	897,564,000.00	561,564,000.00	519,576,009.89	41,987,990.11	661,331,100.72
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	269,839,100.00	471,112,900.00	276,552,964.12	194,559,935.88	296,349,056.04
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	819,048,400.00	804,016,500.00	726,079,216.08	77,937,283.92	765,439,800.68
Subsidies	16	-	-	-	-	23,965,103.85
Public Debt Charges	17	-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
TOTAL OPERATING EXPENDITURE		1,986,451,500.00	2,251,693,400.00	1,932,593,732.23	319,099,667.77	1,998,310,740.08
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		369,653,700.00	104,411,800.00	93,723.17	(745,127,534.03)	6,267,868.95
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	81,631,100.00	47,222,600.00	-	47,222,600.00	-
Construction/Provision of Fixed Assets	20B	136,918,500.00	39,985,100.00	-	39,985,100.00	3,578,000.00
Rehabilitation/Repairs of Fixed Assets	20C	74,277,400.00	7,118,900.00	-	7,118,900.00	-
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	76,826,700.00	10,085,200.00	-	10,085,200.00	-
TOTAL CAPITAL EXPENDITURE		369,653,700.00	104,411,800.00	-	104,411,800.00	3,578,000.00
SURPLUS/(DEFICIT)		-	-	93,723.17		2,689,868.95

ZING LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,056,063,400.00	2,056,063,400.00	1,173,209,137.53	(882,854,262.47)	1,185,543,733.39
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	6,618,200.14	6,618,200.14	37,100,412.30
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	956,547.01
	Equalisation		-	-	3,351,841.86	3,351,841.86	15,344,799.95
	Budget Augmentation		-	-	4,892,483.74	4,892,483.74	-
	Refund From Federal Government		-	-	-	-	57,761,237.84
	Stabilization Fund Receipts		-	-	-	-	5,039,258.25
	Good value consideration		-	-	-	-	3,288,116.01
	Non Oil Revenue		-	-	75,546,916.36	75,546,916.36	29,991,091.33
	Local Government Share of VAT		245,713,500.00	245,713,500.00	625,931,154.11	380,217,654.11	453,250,906.97
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		2,301,776,900.00	2,301,776,900.00	1,889,549,733.74	(412,227,166.26)	1,788,276,103.05
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	16,634,700.00	16,634,700.00	7,632,570.00	(9,002,130.00)	6,814,770.00
	Licences - General	2B	16,670,300.00	16,670,300.00	7,717,200.00	(8,953,100.00)	6,890,358.00
	Fees - General	2E	7,876,700.00	7,876,700.00	15,888,450.00	8,011,750.00	14,186,130.00
	Fines - General	2F	-	-	1,717,070.00	1,717,070.00	1,533,100.00
	Sales - General	2G	-	-	141,900.00	141,900.00	126,700.00
	Earnings - General	2H	11,829,400.00	11,829,400.00	2,203,620.00	(9,625,780.00)	1,967,520.00
	Rent on Government Buildings - General	2I	355,900.00	355,900.00	588,000.00	232,100.00	525,000.00
	Rent on Land & Others - General	2J	711,800.00	711,800.00	1,680,000.00	968,200.00	1,500,000.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	83,100.00	83,100.00	-	(83,100.00)	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	166,400.00	166,400.00	1,624,760.00	1,458,360.00	1,450,680.00
	Miscellaneous	2P	-	-	1,334,030.00	1,334,030.00	1,191,100.00
	INDEPENDENT REVENUE TOTAL		54,328,300.00	54,328,300.00	40,527,600.00	(13,800,700.00)	36,185,358.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	180,045,244.72
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	180,045,244.72
	TOTAL REVENUE		2,356,105,200.00	2,356,105,200.00	1,930,077,333.74	(426,027,866.26)	2,004,506,705.77

ZING LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2021 ₦	VARIANCE ₦	ACTUAL 2020 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	897,564,000.00	497,564,000.00	457,075,650.53	40,488,349.47	604,053,860.18
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	-	64,000,000.00	62,500,359.36	1,499,640.64	57,277,240.54
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		897,564,000.00	561,564,000.00	519,576,009.89	41,987,990.11	661,331,100.72
13	Overhead Cost						
	Travels and Transport - General	13A	18,984,100.00	22,484,100.00	11,760,367.71	10,723,732.29	20,098,400.00
	Utilities - General	13B	18,984,000.00	19,984,000.00	3,544,760.00	16,439,240.00	10,115,220.00
	Materials and Supplies - General	13C	50,516,500.00	52,516,500.00	7,904,330.00	44,612,170.00	32,739,170.66
	Maintenance Services - General	13D	23,730,000.00	3,503,800.00	45,080.00	3,458,720.00	128,631.60
	Training - General	13E	23,560,600.00	23,560,600.00	5,091,260.00	18,469,340.00	14,528,260.00
	Other Services - General	13F	85,428,000.00	243,428,000.00	175,771,690.69	67,656,309.31	78,343,267.34
	Consulting and Professional Services	13G	9,491,900.00	15,491,900.00	8,294,080.00	7,197,820.00	7,438,070.00
	Fuel and Lubricants	13H	14,238,000.00	14,238,000.00	2,265,390.00	11,972,610.00	6,464,450.00
	Financial Charges	13I	10,668,100.00	10,668,100.00	10,475,865.72	192,234.28	9,042,962.81
	Miscellaneous Expenses	13J	14,237,900.00	65,237,900.00	51,400,140.00	13,837,760.00	117,450,623.63
	Overhead Cost Total		269,839,100.00	471,112,900.00	276,552,964.12	194,559,935.88	296,349,056.04
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	819,048,400.00	804,016,500.00	726,079,216.08	77,937,283.92	765,439,800.68
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		819,048,400.00	804,016,500.00	726,079,216.08	77,937,283.92	765,439,800.68
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	23,965,103.85
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	-	-	-	23,965,103.85
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	415,000,000.00	410,385,542.14	4,614,457.86	220,156,615.15
	Interest - Internal Public Debt	17C	-	-	-	-	31,069,063.64
	Public Debt Charges Total		-	415,000,000.00	410,385,542.14	4,614,457.86	251,225,678.79
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	81,631,100.00	47,222,600.00	-	47,222,600.00	-
	Construction/Provision of Fixed Assets	20B	136,918,500.00	39,985,100.00	-	39,985,100.00	3,578,000.00
	Rehabilitation/Repairs of Fixed Assets	20C	74,277,400.00	7,118,900.00	-	7,118,900.00	-
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	76,826,700.00	10,085,200.00	-	10,085,200.00	-
	Capital Expenditure Total		369,653,700.00	104,411,800.00	-	104,411,800.00	3,578,000.00
	TOTAL EXPENDITURE		2,356,105,200.00	2,356,105,200.00	1,932,593,732.23	423,511,467.77	2,001,888,740.08

PART II

MANAGEMENTS REPORTS

MANAGEMENT REPORT ON THE AUDITED FINANCIAL STATEMENT FOR THE SIXTEEN (16) LOCAL GOVERNMENT COUNCILS IN TARABA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021

The Management reports for the 16 Local government councils of Taraba State as set out below for the year ended 31st December, 2021 are observations made in the course of the Audit of the books of account of the 16-local government.

The Auditor General undertakes regular audits of the books of the local government councils in compliance with International Standards of Supreme Audit Institutions (ISSAIs) "INTOSAI Auditing Standards", the 1999 Constitution FRN (as amended) and the relevant laws.

The audit inspection is done with the view to establishing or otherwise whether the local government council have maintain their books in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards – IPSAS-Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice

The Audit also checks if the councils have a sound system of internal controls in place to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error.

The observations and recommendations set out in the attached pages are intended to assist the local government council improve on the existing controls to enhance in safeguarding the assets of the Council and forestall possible errors in the accounting systems, as well as to improve the quality and completeness of record keeping and stores management. Responses obtained from management of the 16 local government council were also included in the report.

ARDO KOLA LOCAL GOVERNMENT COUNCIL

WRONG POSTING IN THE CASH BOOK:

The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda. The cashbook posting were wrongly posted as all debit posting where also recorded on the credit side of the cash throughout the year under review.

EFFECT

- Possibilities of fund mismanagement
- To could create a suspicion that fraud may have taken place
- Inability of auditor to vouch

RECOMMENDATION:

We recommend that the council should prepare and maintain all books of account to avoid discrepancies in the cash book and bank transactions and to prepare bank reconciliation statements on monthly basis. We advice the council to ensure proper training of it staff on how to record transactions in the cashbook.

MANAGEMENT RESPONSE

The observations noted.

UNRECIPTED REMITTANCE OF REVENUE

During the course of our audit assignment we observed that some revenues where collected in cash and no evidence of remittance were provided during the the period under review to ensure proper accountability of all revenue collected by the council. Below are some of such unrecipted revenue

DATE	NAME	DETAILS	PV	AMOUNT
January	Kamani ltd	Fees	1	500,000
January	Musa S	Market	2	62,000
January	Musa S	market	3	60,000
January	Musa S	Yearly payment	4	69,000

July	Suleiman U	Cattle Registration	3	60,000
July	Musa Garba	market	5	53,500
August	Musa Garba	Market	1	80,000
August	Musa Garba	Market	2	50,000
August	Musa Garba	market	3	73,000

EFFECTS

- Possibility of mismanagement of council fund
- Cash received not accounted for
- Mismanagement of council fund
- Possible under declaration of revenue

RECOMMENDATIONS

We recommend the council to ensure that all revenue collected in cash should be banked immediately and all evidence of collection and lodgment should be provided and attached to the payment vouchers and cashbook.

MANAGEMENT RESPONSE

The observations noted.

BANK RECONCILIATION STATEMENT:

The cash book of the council was not properly maintained and kept, as bank reconciliation statement was not carried out, during the period under review, contrary to financial memoranda sections 19.23 and 19.26.

EFFECT

- Possibilities of fund mismanagement
- To could create a suspicion that fraud may have taken place

RECOMMENDATION:

We recommend that, the council should prepare monthly bank reconciliation statements to reconcile the cash book balances and that of the bank transactions to avoid discrepancies.

MANAGEMENT RESPONSE

The observations noted.

INTERNAL CONTROL:

A review of internal control system of the council showed that there was internal control system in place. However, the existing control was not effective and efficient to meet with the council's current desired level of operations. It was desirous to improve on the system of internal control system.

EXCESS LIQUID CASH

During the course of our audit we realize that the council keeps excess cash in it position which is not encourage in the civil service

EFFECTS

- It will lead to mismanagement of council fund
- It could lead to theft of council fund

RECOMMENDATION

We recommend that the council should hence forth absent itself from keeping excess cash in it position, we encourage the use of bank transaction as it is safer.

MANAGEMENT RESPONSE

The observations noted.

RETIREMENT OF ADVANCES

Our findings reveal that some of the council members receives monthly advances that were not evidenced with appropriate advance retirement as expected of all cash advances in civil service.

These council advances ought to have supporting document attached to the payment voucher in order to testify the advance received.

We could not ascertain the appropriateness of these council advances. Below are some of such transactions

DATE	NAME	PV NO	AMOUNT
January	Mohd Suleiman	6	449,200
January	Yusuf wakili	5	320,000
June	Ismail Ibrahim	1	80,000
July	Ismail ibrahim	1	120,000

EFFECTS

- Possibility of unsubstantiated expenditure
- Cash received not accounted for
- Third party doubtful of appropriateness of expenditure

RECOMMENDATIONS

All cash disbursement including departmental imprest must be retired properly with supporting documentary evidence before new imprest is given

MANAGEMENT RESPONSE

The observations noted.

STORE AND INVENTORY MANAGEMENT

There is need for store records improvement as the use of Bin cards for stock of items kept in store is necessary. We observe that items are purchased when needed not keeping stock of items in store which is Just – In - Time System.

Duplicate copies of store receipt voucher (SRV) were not provided with any store records maintained by store keeper.

EFFECTS

1. SRV attached to payment vouchers may have been falsified.
2. Improper store record keeping cast doubt on SRV issued.
3. Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

1. All store records should be maintained as they complement one another
2. Council should maintain the following records for store- Bin card, SRV, SIV, store ledger, goods received notes (GRN) etc.

MANAGEMENT RESPONSE

The observations noted.

FIXED (TANGIBLE) ASSETS REGISTER

We observed that Fixed Assets register is not available in the Council, therefore, no records showing the listing of Council's tangible Assets over the years. However, we suggested the listed headings for the Register.

The expected Fixed Assets Register should contain the listed for specific assets-

MOTOR VEHICLES	OTHER ASSETS
-Year of Purchase	Year of purchase
-Brand / Make	Brand/make
-Vendors name and address	vendors name and address
-Registration number	office responsible
-Chasis number	Location/Department
-Engine number	Quantity
-Model/color/specifications	Unit price
-Office responsible	Condition of asset i.e Good/Bad
-Location/Department	Depreciation (if applicable)
-Quantity	
-Unit price	
-Condition of asset i.e Good/Bad	
-Depreciation (if applicable)	

EFFECTS

- Ownership of tangible assets might be in dispute
- Pilferage of Corporation's properties
- Wilful damage of Corporation's properties

-Beneficial ownership and existence could be in doubt

RECOMMENDATION

-The Corporation should establish and update regularly fixed Assets register with relevant information

- Corporation's tangible assets should be inscribed upon or labeled for proper identification

-Duty of care for tangible assets should rest on user

-Periodic valuation and assessment should be carried out for obsolescence, damage, wear and tear of the assets

MANAGEMENT RESPONSE

The observations noted.

SINGLE CASH BOOK FOR DIFFERENT BANKS

We observed that the Council operates more than one bank account throughout the period under review, but we notice that single cashbook was used to record inflows and outflows for all the bank accounts in operation at the time.

Transaction entries in the cashbook cannot be conveniently traced or linked to bank statements provided.

EFFECTS

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Difficulty in reconciling cashbook and bank statements
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered

RECOMMENDATIONS

- All the bank accounts should have separate cashbook maintained individually
- Inflows and outflows to bank account should be recorded into individual cashbook
- Monthly bank reconciliation must be carried out.

MANAGEMENT RESPONSE

The observations noted.

BALI LOCAL GOVERNMENT COUNCIL

INTERNAL CONTROL LAPSES

We observed that Internal Control on financial and non-financial aspects of the Council were virtually nonexistence or ineffective. The assets of the Council could not be said to have been properly and carefully managed for economy, efficiency and effectiveness.

There were noticeable weaknesses of internal control not limited to the listed below-

- Revenue collection and Bank Lodgments
- Vendors Supplies and Service i.e Fuel, Repairs & Maintenance etc.
- Receipts and payments

The rules and regulations of civil services regulating processes and procedures to be adopted for disbursements and use of materials were seldomly observed in daily activities of the Council.

The need to uphold internal control processes cannot be overemphasized because value for money cannot be sacrificed at the altar of urgency or exigencies.

EFFECTS

- Loss of resources including cash, material and assets
- Possible staff dishonesty and vendors tricks played on management
- Prudence and accountability of the Council resources could be compromised
- Improper records keeping which could lead to inability to trace and track transactions involving the Council and third party
- There might be no value addition despite huge resources outflow

RECOMMENDATIONS

- Effective Internal Control should be established, documented, monitored and flagged infractions on the processes and procedures laid down
- Ensure compliance and uphold civil service rules and regulations in managing Council resources

MANAGEMENT RESPONSES

The observations noted.

SINGLE CASH BOOK FOR DIFFERENT BANKS

We observed that the Council operates more than one bank account throughout the period under review, but we notice that single cashbook was used to record inflows and outflows for all the two (2) bank accounts (UBA and Zenith Bank) in operation at the time.

Transaction entries in the cashbook cannot be conveniently traced or linked to bank statements provided as all the Bank accounts were maintained using single cashbook.

EFFECTS

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Difficulty in reconciling cashbook and bank statements
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered

RECOMMENDATIONS

- All the bank accounts should have separate cashbook maintained individually
- Inflows and outflows to bank account should be recorded into individual cashbook
- Monthly bank reconciliation must be carried out.

MANAGEMENT RESPONSE

The observations noted.

REVENUE HEADS AND RECEIPTS

We observed that categories of revenue heads were not recorded separately, rather were added up in the entries in cashbook. This approach made it difficult to identify collection under each revenue head.

All attached revenue receipts could not give accurate amount collected compared to budget threshold.

Revenue budget approved could not be ascertained whether the target revenue were met or there is a shortfall in revenue, since revenue collections were merged, percentage variance is difficult to ascertain.

Daily revenue collections were posted in cashbook using a single revenue receipt for daily entries in the books.

EFFECTS

- Inability to ascertain revenue head that is under performing or revenue head with highest collection for the period.
- Difficulty in arriving at budget variance when actual collection is required for comparism.
- Possible under reporting Internally Generated Revenue (IGR) for the period.
- This could encourage dishonesty among revenue staff.

RECOMMENDATIONS

- All revenue must distinctively recorded and posted to revenue cashbook
- Revenue receipt must be separated monthly.
- Collections must be banked intact.

MANAGEMENT RESPONSE

The observations noted.

STAFF PAYROLLS AND DEDUCTIONS

We were not provided with the staff payroll but the monthly wage bill, we could not ascertain staff information, Grade Level, designation, gross salaries, and allowances, statutory and non-statutory deductions.

We could not examine the payroll to determine its appropriateness or otherwise. The number of bonafide employees of the council cannot be determined.

We find out that some employees receive cash payments while others receive through bank, we were unable ascertain the staff payments in the year based on number of employees and grade level.

Salary schedule for Personnel allocation received by the council could not be provided during the audit exercise which necessitate enquiry.

EFFECTS

- Inclusion of possible none existing employees thereby increasing monthly wage bill
- Over or under deduction of statutory and non-statutory items.
- Possible errors in salary schedule or salary variation.

RECOMMENDATIONS

- Create separate file for all monthly salary schedule, kept in Accounts department for periodic examination.

MANAGEMENT RESPONSE

The observations noted.

TREASURY CASH BOOK AND BANK RECONCILIATION STATEMENT

It was observed that Treasury cash books of the council were not properly maintained in line with the Financial Memoranda section 19.1. However, bank reconciliation statement have not been prepared to reconcile the cash book balances with that of the council's bank transactions, contrary to FM 19.23-26.

In 2019, the balance of ₦ 81,273.28 on Zenith Bank was provided, therefore, not included in the year's accounts

Transaction entries in the cashbook cannot be conveniently traced or linked to bank statements provided.

EFFECTS

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Difficulty in reconciling cashbook and bank statements
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered

RECOMMENDATIONS

- Inflows and outflows to bank account should be recorded into individual cashbook
- Monthly bank reconciliation must be carried out.

MANAGEMENT RESPONSE

The observations noted.

TANGIBLE (FIXED) ASSETS REGISTER

We observed that the Council does not have a record where all tangible asset were listed with their features.

The expected Tangible Assets Register should contain the below information for all classes of Tangible (Fixed) Assets. The register should be in columnar format.

Motor Vehicle

- Year of purchase
- Brand/Make
- Vendors Name and Address
- Registration Number
- Engine Number
- Chasis Number
- Model/Color/Specifications
- Officer Responsible
- Location/Department
- Quantity
- Unit Price
- Condition Of Asset i.e Good/Bad
- Depreciation (if applicable)

OTHER TANGIBLE ASSETS

- Year Of Purchase
- Brand/Make
- Vendors Name and Address
- Officer Responsible
- Location/Department
- Quantity
- Unit Price
- Condition Of Asset i.e Good/Bad
- Depreciation (if applicable)

EFFECTS

- Ownership might be in dispute
- Pilferage of entity properties
- Wilful damage of properties
- Beneficial ownership and existence could be in doubt

RECOMMENDATIONS

- The management should establish Tangible Assets Register with relevant information
- Tangible Assets should be labelled, inscribe or printed upon for proper identification
- Duty of care for tangible asset rest on the user (Officer)
- Periodic evaluation and assessment should be carried out for obsolescence, damage, wear and tear of the assets.

MANAGEMENT RESPONDS

The observations noted.

STORE AND INVENTORY MANAGEMENT

There is need for store records improvement as the use of Bin cards for stock of items kept in store is necessary. We observe that items are purchased when needed not keeping stock of items in store which is Just – In - Time System.

Duplicate copies of store receipt voucher (SRV) were not provided with any store records maintained by store keeper.

EFFECTS

- SRV attached to payment vouchers may have been falsified.
- Improper store record keeping cast doubt on SRV issued.
- Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

- All store records should be maintained as they complement one another
- Management should maintain the following records for store- Bin card, SRV, SIV, store ledger, goods received notes (GRN) etc.

MANAGEMENT RESPONSE

The observations noted.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS.

Several payment voucher were paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

DONGA LOCAL GOVERNMENT COUNCIL

INTERNAL CONTROL LAPSES

We observed that Internal Control on financial and non-financial aspects of the council were virtually nonexistence or ineffective. The assets of the council could not be said to have been properly and carefully managed for economy, efficiency and effectiveness.

There were noticeable weaknesses of internal control not limited to the listed below-

- Cash collection and Bank Lodgments
- Vendors Supplies and Service i.e Fuel, Repairs & Maintenance etc.
- Receipts and payments

The rules and regulations of civil services regulating processes and procedures to be adopted for disbursements and use of materials were seldomly observed in daily activities of council.

The need to uphold internal control processes cannot be overemphasized because value for money cannot be sacrificed at the altar of urgency or exigencies.

EFFECTS

- Loss of resources including cash, material and assets
- Possible staff dishonesty and vendors tricks played on management
- Prudence and accountability of council resources could be compromised
- Improper records keeping which could lead to inability to trace and track transactions involving the council and third party
- There might be no value addition despite huge resources outflow

RECOMMENDATIONS

- Effective Internal Control should be established, documented, monitored and flagged infractions on the processes and procedures laid down
- Ensure compliance and uphold civil service rules and regulations in managing council resources

MANAGEMENT RESPONSES

The observations noted.

MAIN CASH BOOK:

The treasury cash book was perused and was found to have not been properly maintained as required by the provisions of financial memoranda 19.21 and 19.23. It was also observed that the cash book was not reconciled with the bank transactions.

RECOMMENDATION:

We recommend that the council should prepare and properly maintain all books of account to avoid discrepancies in the cash book and bank transactions and to prepare bank reconciliation statements on monthly basis.

MANAGEMENT RESPONSES

The observations noted.

BANK RECONCILIATION STATEMENTS:

It was observed that the Monthly bank reconciliation statements were not prepared for the period under review as required by the provision of financial memoranda 19.24 and 19.26.

RECOMMENDATION:

We recommend that, the council should prepare monthly bank reconciliation statements to reconcile the cash book balances and that of the bank transactions to avoid discrepancies.

MANAGEMENT RESPONSES

The observations noted.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

During the Audit exercise we observed that money were paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda. Below are some of such transaction

DATE	NAME	DETAILS	PV NO	AMOUNT
30/3/2021	Philip Usman	Fuel & m/v maint	17	392,346.73

24/3/2021	Agena Yunusa	Financial records	14	300,000
27/5/2021	Jibril Mohd	Fuelling & maint	16	452,321.05
24/9/2021	Mr japhet A	Purchase of office m	19	358432.91
28/2/2021	Sunday Benjami	Fuelling & maint	18	358,000
28/2/2021	Mr silas Bausa	Transport & maint	17	358,000
9/10/2021	Jibril Mohd	Vigilanty allowance	6	2,100000

EFFECTS

- Loss of resources including cash and materials
- Mismanagement of council fund
- Embezzlement of council fund by some individuals

RECOMMENDATION:

We recommend that all payments should have evidences of expenditure are attached to the payment vouchers to authenticate the genuineness and authorization to justify the payments made by the council to avoid irregularities.

MANAGEMENT RESPONSES

The observations noted.

FIXED (TANGIBLE) ASSETS REGISTER

We observed that Fixed Assets register is not available in the Council, therefore, no records showing the listing of Council's tangible Assets over the years. However, we suggested the listed headings for the Register.

The expected Fixed Assets Register should contain the listed for specific assets-

MOTOR VEHICLES	OTHER ASSETS
-Year of Purchase	Year of purchase
-Brand / Make	Brand/make
-Vendors name and address	vendors name and address

-Registration number	office responsible
-Chasis number	Location/Department
-Engine number	Quantity
-Model/color/specifications	Unit price
-Office responsible	Condition of asset i.e Good/Bad
-Location/Department	Depreciation (if applicable)
-Quantity	
-Unit price	
-Condition of asset i.e Good/Bad	
-Depreciation (if applicable)	

EFFECTS

- Ownership of tangible assets might be in dispute
- Pilferage of Corporation's properties
- Wilful damage of Council's properties
- Beneficial ownership and existence could be in doubt

RECOMMENDATION

- The Council should establish and update regularly fixed Assets register with relevant information
- Council's tangible assets should be inscribed upon or labeled for proper identification
- Duty of care for tangible assets should rest on user
- Periodic valuation and assessment should be carried out for obsolescence, damage, wear and tear of the assets

MANAGEMENT RESPONSE

The observations noted.

STORE AND INVENTORY MANAGEMENT

There is need for store records improvement as the use of Bin cards for stock of items kept in store is necessary. We observe that items are purchased when needed not keeping stock of items in store which is Just – In - Time System.

Duplicate copies of store receipt voucher (SRV) were not provided with any store records maintained by store keeper.

EFFECTS

4. SRV attached to payment vouchers may have been falsified.
5. Improper store record keeping cast doubt on SRV issued.
6. Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

3. All store records should be maintained as they complement one another
4. Council should maintain the following records for store- Bin card, SRV, SIV, store ledger, goods received notes (GRN) etc.

MANAGEMENT RESPONSE

The observations noted.

RETIREMENT OF IMPREST AND ADVANCES

Our findings reveals that some of the council members receives monthly imprest and advances that were not evidenced with appropriate imprest retirement as expected of all cash imprest and advances in civil service.

These council imprest ought to have supporting document attached to the payment voucher in order to testify the imprest received.

We could not ascertain the appropriateness of these council imprest and advances.

EFFECTS

- Possibility of unsubstantiated expenditure
- Cash received not accounted for
- Third party doubtful of appropriateness of expenditure

RECOMMENDATIONS

All cash disbursement including departmental imprest must be retired properly with supporting documentary evidence before new imprest is given

MANAGEMENT RESPONSE

The observations noted.

EXCESS LIQUID CASH

During the course of our audit assignment under review, we realize that the council keeps excess cash in it position which is not encourage in the civil service,

EFFECTS

- It will lead to mismanagement of council fund
- It could lead to theft of council fund

RECOMMENDATION

We recommend that the council should hence forth absent itself from keeping excess cash in it position, we encourage the use of bank transaction as it is safer and more reliable.

MANAGEMENT RESPONSE

The observations noted.

GASHAKA LOCAL GOVERNMENT COUNCIL

INTERNAL CONTROL LAPSES

We observed that Internal Control on financial and non-financial aspects of the council were virtually nonexistence or ineffective. The assets of the council could not be said to have been properly and carefully managed for economy, efficiency and effectiveness.

There were noticeable weaknesses of internal control not limited to the listed below-

- Cash collection and Bank Lodgments
- Vendors Supplies and Service i.e Fuel, Repairs & Maintenance etc.
- Receipts and payments

The rules and regulations of civil services regulating processes and procedures to be adopted for disbursements and use of materials were seldomly observed in daily activities of council.

The need to uphold internal control processes cannot be overemphasized because value for money cannot be sacrificed at the altar of urgency or exigencies.

EFFECTS

- Loss of resources including cash, material and assets
- Possible staff dishonesty and vendors tricks played on council
- Prudence and accountability of council resources could be compromised
- Improper records keeping which could lead to inability to trace and track transactions involving the council and third party
- There might be no value addition despite huge resources outflow

RECOMMENDATIONS

- Effective Internal Control should be established, documented, monitored and flagged infractions on the processes and procedures laid down
- Ensure compliance and uphold civil service rules and regulations in managing council resources

MANAGEMENT RESPONSES

The observations noted.

MAIN CASH BOOK:

The treasury cash book was perused and was found to have not been properly maintained as required by the provisions of financial memoranda 19.21 and 19.23. It was also observed that the cash book was not reconciled with the bank transactions.

RECOMMENDATION:

We recommend that the council should prepare and properly maintain all books of account to avoid discrepancies in the cash book and bank transactions and to prepare bank reconciliation statements on monthly basis.

MANAGEMENT RESPONSES

The observations noted.

BANK RECONCILIATION STATEMENTS:

It was observed that the Monthly bank reconciliation statements were not prepared for the period under review as required by the provision of financial memoranda 19.24 and 19.26.

RECOMMENDATION:

We recommend that, the council should prepare monthly bank reconciliation statements to reconcile the cash book balances and that of the bank transactions to avoid discrepancies.

MANAGEMENT RESPONSES

The observations noted.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

During the Audit exercise we observed that money were paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda. Below are some of such transaction

DATE	NAME	DETAILS	PV NO	AMOUNT
30/1/2021	Moses Bitrus	Purchase of tyres	1	40,000

30/1/2021	Ibrahim Goje	Printing of receipt	2	625,000
30/1/2021	Ibrahim Goje	Books of Account	3	840,000
28/2/2021	Bitrus moses	Repairs of vehicle	5	83,500
28/2/2021	Alh Dahiru A	Security programme	1	3,000000

EFFECTS

- Loss of resources including cash and materials
- Mismanagement of council fund
- Embezzlement of council fund by some individuals

RECOMMENDATION:

We recommend that all payments should have evidences of expenditure are attached to the payment vouchers to authenticate the genuineness and authorization to justify the payments made by the council to avoid irregularities.

MANAGEMENT RESPONSES

The observations noted.

FIXED (TANGIBLE) ASSETS REGISTER

We observed that Fixed Assets register is not available in the Council, therefore, no records showing the listing of Council's tangible Assets over the years. However, we suggested the listed headings for the Register.

The expected Fixed Assets Register should contain the listed for specific assets-

MOTOR VEHICLES	OTHER ASSETS
-Year of Purchase	Year of purchase
-Brand /Make	Brand/make
-Vendors name and address	vendors name and address
-Registration number	office responsible
-Chasis number	Location/Department
-Engine number	Quantity

-Model/color/specifications	Unit price
-Office responsible	Condition of asset i.e Good/Bad
-Location/Department	Depreciation (if applicable)
-Quantity	
-Unit price	
-Condition of asset i.e Good/Bad	
-Depreciation (if applicable)	

EFFECTS

- Ownership of tangible assets might be in dispute
- Pilferage of Council's properties
- Wilful damage of Council's properties
- Beneficial ownership and existence could be in doubt

RECOMMENDATION

- The Council should establish and update regularly fixed Assets register with relevant information
- Council's tangible assets should be inscribed upon or labeled for proper identification
- Duty of care for tangible assets should rest on user
- Periodic valuation and assessment should be carried out for obsolescence, damage, wear and tear of the assets

MANAGEMENT RESPONSE

The observations noted.

STORE AND INVENTORY MANAGEMENT

There is need for store records improvement as the use of Bin cards for stock of items kept in store is necessary. We observe that items are purchased when needed not keeping stock of items in store which is Just – In - Time System.

Duplicate copies of store receipt voucher (SRV) were not provided with any store records maintained by store keeper.

EFFECTS

7. SRV attached to payment vouchers may have been falsified.
8. Improper store record keeping cast doubt on SRV issued.
9. Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

5. All store records should be maintained as they complement one another
6. Council should maintain the following records for store- Bin card, SRV, SIV, store ledger, goods received notes (GRN) etc.

MANAGEMENT RESPONSE

The observations noted.

RETIREMENT OF IMPREST AND ADVANCES

Our findings reveals that some of the council members receives monthly imprest and advances that were not evidenced with appropriate imprest retirement as expected of all cash imprest and advances in civil service.

These council imprest ought to have supporting document attached to the payment voucher in order to testify the imprest received.

We could not ascertain the appropriateness of these council imprest and advances. Below are some of such transactions

NAME	AMOUNT	PV NUMBER	MONTH
Joseph Buba	300,000	5	31/1/2021
Grisong S	72,000	6	31/1/2021
Alh mohd Bub	12,000	7	31/1/2021
Grisong S	70,000	8	31/1/2021
Alh mohd Bub	12,000	9	31/1/2021
Joseph Buba	300,000	3	4/6/2021

EFFECTS

- Possibility of unsubstantiated expenditure
- Cash received not accounted for

- Third party doubtful of appropriateness of expenditure

RECOMMENDATIONS

All cash disbursement including departmental imprest must be retired properly with supporting documentary evidence before new imprest is given

MANAGEMENT RESPONSE

The observations noted.

EXCESS LIQUID CASH

During the course of our audit assignment under review, we realize that the council keeps excess cash in it position which is not encourage in the civil service,

EFFECTS

- It will lead to mismanagement of council fund
- It could lead to theft of council fund

RECOMMENDATION

We recommend that the council should hence forth absent itself from keeping excess cash in it position, we encourage the use of bank transaction as it is safer and more reliable.

MANAGEMENT RESPONSE

The observations noted.

GASSOL LOCAL GOVERNMENT COUNCIL

INTERNAL CONTROL LAPSES

We observed that Internal Control on financial and non-financial aspects of the Local Government Councils were virtually non-existence or ineffective. The assets of the Councils could not be said to have been properly and carefully managed for economy, efficiency, and effectiveness.

There were noticeable weaknesses of internal control not limited to the listed below-

- Cash collection and Bank Lodgments i.e IGR
- Vendors Supplies and Services i.e Fuel, Repairs & Maintenance etc.
- Receipts and payments

The rules and regulations of civil services regulating processes and procedures to be adopted for disbursements and use of materials were seldomly observed in daily activities of Councils.

The need to uphold internal control processes cannot be overemphasized because value for money cannot be sacrificed at the altar of urgency or exigencies.

EFFECTS

- Loss of resources including cash, material, and assets.
- Possible staff dishonesty and vendors tricks played on Councils.
- Prudence and accountability of Councils resources could be compromised.
- Improper records keeping which could lead to inability to trace and track transactions involving the Councils and third parties.
- There might be no value addition despite huge resources outflow.

RECOMMENDATIONS

- Effective Internal Control should be established, documented, monitored, and flagged infractions on the processes and procedures laid down
- Ensure compliance and uphold civil service rules and regulations in managing Councils resources

CASH BOOK

In the course of our exercise, we discovered that the Council did not prepare monthly bank reconciliation, to reconcile the cash book and bank transactions during the year under review.

Effects

- Contrary to financial memoranda section 19.23 and 19.26.
- In ability to detect and correct error

Recommendation

We urge the Council to reconcile its bank statement with the cash books on monthly bases.

Management response

Noted

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

In the course of our assignment, we discovered that the total sum of **N3,354,100.00** was paid to various individuals to render services/purchase on behalf of the council, but there was no evidence of expenditure attached to the payment vouchers to justify the said payments.

Effects

- Contrary to financial memoranda section 14.17.
- In ability to authenticate the transactions
- Possibility of overpayments

Recommendation

We urge the council to attach the relevant supporting documents to the affected payments and avert future reoccurrence.

Management response

Noted

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING VOTE:

We also discovered that the total sum of **N1,600,400.00**, was paid to various staff of the council for purchases/services rendered, but the payment vouchers were not controlled by the officer controlling the vote.

Effects

- Contrary to financial memoranda section 14.8.
- Possibility of extra budgetary spending

Recommendation

We recommend that hence forth all payments made by the Council should be subjected to vote control

Management response

Noted

UNCLAIMED PAYMENT VOUCHERS

The total sum of **N16,495,440.00** was posted into the cash book as paid payment vouchers for various payments, but the said amount were not claimed by the recipients or payee, since they have not signed the payment vouchers.

Effects

- Contrary to financial memoranda section 14.6.
- Possibility of the payee not receiving at all or receiving less than amount due

Recommendations

We recommend that the affect payment vouchers should be sign by the payee otherwise the fund should be refund to the treasury. Also, future occurrence should be averted.

Management response

Noted.

OUTSTANDING PAYMENT VOUCHERS:

We also discovered that the total sum of **N5,106,300.00**, was paid to various individuals to purchases / render services on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification.

Effects

- Contrary to financial memoranda section 14.19
- In ability to authenticate the transactions
- Possibility of fund diversion

Recommendation

We urge the council to make available to us the unsighted payment vouchers and avert future reoccurrence.

Management response

Noted.

FIXED ASSETS REGISTER

In the course of the audit exercise, we noticed that the Council does not maintain a fixed asset register that will record all assets own by the Council such as motor vehicle, furniture and office equipment's. This register record information about the assets such as cost, quantity, model and serial number, location among others with inscription on the assets.

Effect

Lack of this register could result to loss of assets or even diverted to personal use since no record for such assets and no inscription on them.

Recommendation

We recommend that the Council should intensify effort to put in place a standard fixed asset register with inscription on the assets.

Management response

Noted.

IBI LOCAL GOVERNMENT COUNCIL

BANK RECONCILIATION STATEMENT:

It was observed that, the monthly bank reconciliation statements have not been prepared to reconcile the cash book with that of the bank transactions by the council, contrary to financial memoranda 19.24. This shows that the cash book balances did not agree with the bank balances as a result of the inability of the council to prepare bank reconciliation statement.

EFFECTS

- Possibility of unreconciled balance
- Cash and bank balances may be different

RECOMMENDATION:

We recommend that the council should prepare and maintain all books of account to avoid discrepancies in the cash book and bank transactions and to prepare bank reconciliation statements on monthly basis.

MANAGEMENT RESPONSE

The observations noted.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

During the audit assignment we observed that payment were made to various individuals for various purchases / services rendered on behalf of the council, but some relevant documents such as receipts, SRV necessary to justify the said payments were neither produced nor attached to the payment vouchers, contrary to financial memoranda section 14.17. Details of some of such transactions are as follows

NAME	DETAILS	PV NUMBER	MONTH	AMOUNT
Habu Abdullahi	Financial Assistance	13	November	250,000
Zakari adata	Maintenance	9		530,000
Zakari adata	Financial Assistance	6		500,000
Caleb	Accomodation	5		400,000

Ezekiel				
Danjuma N	Fuelling & crossing	4		175,000
Habu Abdullahi	Crossing & ent	7	February	275,000
Caleb Ezekiel	Monthly allowance	15		140,000

EFFECTS

- Possibility of unsubstantiated expenditure
- Cash received not accounted for
- Third party doubtful of appropriateness of expenditure

RECOMMENDATION:

We recommend that all payments should have evidences of expenditure attached to the payment vouchers to authenticate the genuineness and authorization to justify the payments made by the council to avoid irregularities.

MANAGEMENT RESPONSE

The observations noted.

INTERNAL CONTROL LAPSES:

A review of internal control system of the council showed that there was internal control system in place. However, the existing control was not effective and efficient to meet with the council's current desired level of operations. It was desirous to improve on the system of internal control system.

MANAGEMENT RESPONSES

The observations noted.

FIXED (TANGIBLE) ASSETS REGISTER

We observed that Fixed Assets register is not available in the Council, therefore, no records showing the listing of Council's tangible Assets over the years. However, we suggested the listed headings for the Register.

The expected Fixed Assets Register should contain the listed for specific assets-

MOTOR VEHICLES	OTHER ASSETS
-Year of Purchase	Year of purchase
-Brand / Make	Brand/make
-Vendors name and address	vendors name and address
-Registration number	office responsible
-Chasis number	Location/Department
-Engine number	Quantity
-Model/color/specifications	Unit price
-Office responsible	Condition of asset i.e Good/Bad
-Location/Department	Depreciation (if applicable)
-Quantity	
-Unit price	
-Condition of asset i.e Good/Bad	
-Depreciation (if applicable)	

EFFECTS

- Ownership of tangible assets might be in dispute
- Pilferage of Council's properties
- Wilful damage of Council's properties
- Beneficial ownership and existence could be in doubt

RECOMMENDATION

- The Council should establish and update regularly fixed Assets register with relevant information
- Council's tangible assets should be inscribed upon or labeled for proper identification
- Duty of care for tangible assets should rest on user
- Periodic valuation and assessment should be carried out for obsolescence, damage, wear and tear of the assets

MANAGEMENT RESPONSE

The observation noted.

SINGLE CASH BOOK FOR DIFFERENT BANKS

We observed that the Council operates more than one bank account throughout the period under review, but we notice that single cashbook was used to record inflows and outflows for all the different bank accounts in operation at the time.

Transaction entries in the cashbook cannot be conveniently traced or linked to bank statements provided, because the council cashbook were maintained using single cashbook.

EFFECTS

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Difficulty in reconciling cashbook and bank statements
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered

RECOMMENDATIONS

- All the bank accounts should have separate cashbook maintained individually
- Inflows and outflows to bank account should be recorded into individual cashbook
- Monthly bank reconciliation must be carried out.

MANAGEMENT RESPONSE

The observation noted.

RETIREMENT OF ADVANCES

Our findings reveals that some of the council members receives monthly advances that were not evidenced with appropriate advance retirement as expected of all cash advances in civil service.

These council advances ought to have supporting document attached to the payment voucher in order to testify the advance received.

We could not ascertain the appropriateness of these council advances. Below are some of such transactions

NAME	DETAILS	PV No	AMOUNT
Zakaria A	Fuelling	1	150,000
Zakaria A	Transport	2	75,000
Zakaria A	Fueling	3	50,000
Zakaria A	Raising of tent	4	200,000
Zakaria A	Maintenance	7	289,000
Caleb E	Fuelling	8	135,000
Caleb E	Entertainment	9	195,000
Caleb E	Accommodation	10	375,000
Zakaria A	Purchase of touch	11	50,000
Caleb E	Fuelling	12	493,000

EFFECTS

- Possibility of unsubstantiated expenditure
- Cash received not accounted for
- Third party doubtful of appropriateness of expenditure

RECOMMENDATIONS

All cash disbursement including departmental imprest must be retired properly with supporting documentary evidence before new imprest is given

MANAGEMENT RESPONSE

The observation noted.

STORE AND INVENTORY MANAGEMENT

There is need for store records improvement as the use of Bin cards for stock of items kept in store is necessary. We observe that items are purchased when needed not keeping stock of items in store which is Just – In - Time System.

Duplicate copies of store receipt voucher (SRV) were not provided with any store records maintained by store keeper.

EFFECTS

10. SRV attached to payment vouchers may have been falsified.
11. Improper store record keeping cast doubt on SRV issued.
12. Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

7. All store records should be maintained as they complement one another
8. Council should maintain the following records for store- Bin card, SRV, SIV, store ledger, goods received notes (GRN) etc.

MANAGEMENT RESPONSE

The observation noted.

JALINGO LOCAL GOVERNMENT COUNCIL

UNAUTHORISED FINANCIAL ASSISTANCE

We noted in the course of our audit several payments were made to staff and non-staff without approval. These payments created suspicion and enquiry during the exercise but no convincing explanation was given.

The following payments were selected to buttress our position –

ATE	NAME	AMOUNT	DETAILS	PV No
Jan 2021	Shuaibu Mohammed	50,000	Financial Assistance	1
Feb 2021	Muritala Majiya	65,000	,,	4
Feb 2021	Fatimo Nuhu	30,000	,,	8
Feb 2021	Danjuma Nuhu	20,000	,,	17
Feb 2021	Rabiu Musa	50,000	,,	18

EFFECTS

- Mismanagement of council funds
- Increase unauthorised expenses
- Doubtful expenditures

RECOMMENDATIONS

- Scrutinise all requests and seek approval
- All financial assistance must be authorized by appropriate authority

MANAGEMENT RESPONSE

The observation noted.

TREASURY CASH BOOK AND BANK RECONCILIATION STATEMENT

It was observed that Treasury cash books of the council were not properly maintained in line with the Financial Memoranda section 19.1. However, bank reconciliation statement have not been prepared to reconcile the cash book balances with that of the council's bank transactions, contrary to FM 19.23-26.

Transaction entries in the cashbook cannot be conveniently traced or linked to bank statements provided.

EFFECTS

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Difficulty in reconciling cashbook and bank statements
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered

RECOMMENDATIONS

- Inflows and outflows to bank account should be recorded into individual cashbook
- Monthly bank reconciliation must be carried out.

MANAGEMENT RESPONSE

The observation noted.

UNRETIRED ADVANCES

During the exercise, the underlisted advances were yet to be retired -

DATE	NAME	AMOUNT	DETAILS	PV No
Jan 2021	Saidu Ahmadu	2,317,000	Registration & Training	18
Feb 2021	Hamidu Ibrahim	5,347,000	Sanitation & Others	24
Feb 2021	Hamidu Ibrahim	2,105,000	Skill Acquisition	25
Mar 2021	Hamidu Ibrahim	2,100,000	Sanitation & Others	36
Mar 2021	U.K Abubakar	1,397,200	Renovation	42
Mar 2021	U.K Abubakar	1,360,000	Road Grading	43
Apr 2021	Kabiru Yusuf	4,525,600	Sensitisation/Awareness	3
Aug 2021	Mustapha Moh'd	2,015,000	Renovation	24
Sep 2021	Yinusa Sani	2,150,000	Skill Acquisition	18
Oct 2021	Abubakar Jalo	3,250,000	Workshop Expenses	10
Nov 2021	Patience Bitrus	2,716,000	Skill Acquisition	23

EFFECTS

- Accumulation of unsubstantiated expenditures
- Cash disbursement will not be accounted for
- Third party doubtful of expenditures
- Store records will not be updated thereby keeping unreliable records and create room for tangible items pilferage.

RECOMMENDATIONS

- All cash advances should be properly retired with evidence of purchase.

- Store and internal audit units should be called upon to sight, verify and issue appropriate documents like SRV to support their observations.

MANAGEMENT RESPONSE

The observation noted.

TANGIBLE (FIXED) ASSETS REGISTER

We observed that the Council does not have a record where all tangible asset were listed with their features.

The expected Tangible Assets Register should contain the below information for all classes of Tangible (Fixed) Assets. The register should be in columnar format.

Motor Vehicle

- Year of purchase
- Brand/Make
- Vendors Name and Address
- Registration Number
- Engine Number
- Chasis Number
- Model/Color/Specifications
- Officer Responsible
- Location/Department
- Quantity
- Unit Price
- Condition Of Asset i.e Good/Bad
- Depreciation (if applicable)

OTHER TANGIBLE ASSETS

- Year Of Purchase
- Brand/Make
- Vendors Name and Address
- Officer Responsible
- Location/Department
- Quantity
- Unit Price
- Condition Of Asset i.e Good/Bad
- Depreciation (if applicable)

EFFECTS

- Ownership might be in dispute

- Pilferage of entity properties
- Wilful damage of properties
- Beneficial ownership and existence could be in doubt

RECOMMENDATIONS

- The management should establish Tangible Assets Register with relevant information
- Tangible Assets should be labelled, inscribe or printed upon for proper identification
- Duty of care for tangible asset rest on the user (Officer)
- Periodic evaluation and assessment should be carried out for obsolescence, damage, wear and tear of the assets.

MANAGEMENT RESPONSE

The observation noted.

STORE AND INVENTORY MANAGEMENT

There is need for store records improvement as the use of Bin cards for stock of items kept in store is necessary. We observe that items are purchased when needed not keeping stock of items in store which is Just – In - Time System.

Duplicate copies of store receipt voucher (SRV) were not provided with any store records maintained by store keeper.

EFFECTS

- SRV attached to payment vouchers may have been falsified.
- Improper store record keeping cast doubt on SRV issued.
- Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

- All store records should be maintained as they complement one another
- Management should maintain the following records for store- Bin card, SRV, SIV, store ledger, goods received notes (GRN) etc.

MANAGEMENT RESPONSE

The observation noted.

KARIM LAMIDO LOCAL GOVERNMENT COUNCIL

UNNUMBERED PAYMENT VOUCHERS

During the audit assignment we discover that there are some payment vouchers not numbered, and we could not sight them during the audit which are recorded in the cashbook. Below are some of the transactions

<u>DATE</u>	<u>NAME</u>	<u>AMOUNT</u>
<u>December</u>	<u>Kaigama philemon</u>	<u>210,000</u>
<u>December</u>	<u>Kaigama philemon</u>	<u>200,000</u>
<u>December</u>	<u>Daniel Obed</u>	<u>200,000</u>
<u>December</u>	<u>Mijinyawa yaro</u>	<u>280,000</u>
<u>December</u>	<u>Daniel Obed</u>	<u>450,000</u>
<u>December</u>	<u>Kaigama philemon</u>	<u>300,000</u>
<u>December</u>	<u>Kaigama philemon</u>	<u>490,000</u>

EFFECT

- Possibilities of fund mismanagement
- To could create a suspicion that fraud may have taken place
- Diversion of council fund for personal use
- Syphoning of council fund by some councils members

RECOMMENDATION:

We recommend that the council the council to ensure that all expenses incurred should be properly documented and all procedure should be put in place. As a matter of urgency should call the attention of all the council members involved to provide details explanation of the expenses incurred and if fail to provide clear information should refund all fund involved.

MANAGEMENT RESPONSE

The observation noted.

WRONG POSTING IN THE CASH BOOK:

The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda. The cashbook posting were wrongly posted as

all debit posting where also recorded on the credit side of the cash throughout the year under review.

EFFECT

- Possibilities of fund mismanagement
- To could create a suspicion that fraud may have taken place
- Inability of auditor to vouch

RECOMMENDATION:

We recommend that the council should prepare and maintain all books of account to avoid discrepancies in the cash book and bank transactions and to prepare bank reconciliation statements on monthly basis. We advice the council to ensure proper training of it staff on how to record transactions in the cashbook.

MANAGEMENT RESPONSE

The observation noted.

UNRECIPTED REMITTANCE OF REVENUE

During the course of our audit assignment we observed that some revenues where collected in cash and no evidence of remittance were provided during the period under review to ensure proper accountability of all revenue collected by the council. Below are some of such unrecipted revenue

DATE	NAME	PV	AMOUNT
January	maiwada mohd	1	5000
January	Maiwada mohd	3	30,000
January	Maiwada mohd	4	20,000
January	Abubakar Abdullahi	6	5000
January	Samaila k bitrus	19	150,000
January	Maiwada mohd	23	50,000
February	Danladi yuguda	20	40,000
February	Faruk mohd	30	40,000
March	Faruk mohd	4	40,000
August	Abubakar musa	12	10,000
November	Sani shitu	26	50,000

EFFECTS

- Possibility of mismanagement of council fund
- Cash received not accounted for
- Mismanagement of council fund
- Possible under declaration of revenue

RECOMMENDATIONS

We recommend the council to ensure that all revenue collected in cash should be banked immediately and all evidence of collection and lodgment should be provided and attached to the payment vouchers and cashbook.

MANAGEMENT RESPONSE

The observation noted.

BANK RECONCILIATION STATEMENT:

The cash book of the council was not properly maintained and kept, as bank reconciliation statement was not carried out, during the period under review, contrary to financial memoranda sections 19.23 and 19.26.

EFFECT

- Possibilities of fund mismanagement
- To could create a suspicion that fraud may have taken place

RECOMMENDATION:

We recommend that, the council should prepare monthly bank reconciliation statements to reconcile the cash book balances and that of the bank transactions to avoid discrepancies.

MANAGEMENT RESPONSE

The observation noted.

INTERNAL CONTROL:

A review of internal control system of the council showed that there was internal control system in place. However, the existing control was not effective and efficient to meet with the council's current desired level of operations. It was desirous to improve on the system of internal control system.

MANAGEMENT RESPONSE

The observation noted.

EXCESS LIQUID CASH

During the course of our audit we realize that the council keeps excess cash in it position which is not encourage in the civil service

EFFECTS

- It will lead to mismanagement of council fund
- It could lead to theft of council fund

RECOMMENDATION

We recommend that the council should hence forth absent itself from keeping excess cash in it position, we encourage the use of bank transaction as it is safer.

MANAGEMENT RESPONSE

The observation noted.

RETIREMENT OF ADVANCES

Our findings reveals that some of the council members receives monthly advances that were not evidenced with appropriate advance retirement as expected of all cash advances in civil service.

These council advances ought to have supporting document attached to the payment voucher in order to testify the advance received.

We could not ascertain the appropriateness of these council advances. Below are some of such transactions

DATE	NAME	PV NO	AMOUNT
January	Adamu faruk	37	50,000
February	Oyefara oyeyemi	9	160,000
July	Mijinyawa yaro	2	100,000
October	Daniel obeb	6	141,320
November	Adamu Danjuma	13	105,000
November	Philimon kagami	16	184,000
October	Mohd musa	11	276,000
March	Musa Adamu	05	60,000
August	Adamu Faruk	03	60,000
October	Sunday luka	12	194,950

November	Adamu Faruk	06	350,000
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EFFECTS

- Possibility of unsubstantiated expenditure
- Cash received not accounted for
- Third party doubtful of appropriateness of expenditure

RECOMMENDATIONS

All cash disbursement including departmental imprest must be retired properly with supporting documentary evidence before new imprest is given

MANAGEMENT RESPONSE

The observation noted.

STORE AND INVENTORY MANAGEMENT

There is need for store records improvement as the use of Bin cards for stock of items kept in store is necessary. We observe that items are purchased when needed not keeping stock of items in store which is Just – In - Time System.

Duplicate copies of store receipt voucher (SRV) were not provided with any store records maintained by store keeper.

EFFECTS

13. SRV attached to payment vouchers may have been falsified.
14. Improper store record keeping cast doubt on SRV issued.
15. Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

9. All store records should be maintained as they complement one another
10. Council should maintain the following records for store- Bin card, SRV, SIV, store ledger, goods received notes (GRN) etc.

MANAGEMENT RESPONSE

The observation noted.

FIXED (TANGIBLE) ASSETS REGISTER

We observed that Fixed Assets register is not available in the Council, therefore, no records showing the listing of Council's tangible Assets over the years. However, we suggested the listed headings for the Register.

The expected Fixed Assets Register should contain the listed for specific assets-

MOTOR VEHICLES	OTHER ASSETS
-Year of Purchase	Year of purchase
-Brand /Make	Brand/make
-Vendors name and address	vendors name and address
-Registration number	office responsible
-Chasis number	Location/Department
-Engine number	Quantity
-Model/color/specifications	Unit price
-Office responsible	Condition of asset i.e Good/Bad
-Location/Department	Depreciation (if applicable)
-Quantity	
-Unit price	
-Condition of asset i.e Good/Bad	
-Depreciation (if applicable)	

EFFECTS

- Ownership of tangible assets might be in dispute
- Pilferage of Corporation's properties
- Wilful damage of Corporation's properties
- Beneficial ownership and existence could be in doubt

RECOMMENDATION

- The Corporation should establish and update regularly fixed Assets register with relevant information

- Corporation's tangible assets should be inscribed upon or labeled for proper identification

-Duty of care for tangible assets should rest on user

-Periodic valuation and assessment should be carried out for obsolescence, damage, wear and tear of the assets

MANAGEMENT RESPONSE

The observation noted.

SINGLE CASH BOOK FOR DIFFERENT BANKS

We observed that the Council operates more than one bank account throughout the period under review, but we notice that single cashbook was used to record inflows and outflows for all the bank accounts in operation at the time.

Transaction entries in the cashbook cannot be conveniently traced or linked to bank statements provided.

EFFECTS

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Difficulty in reconciling cashbook and bank statements
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered

RECOMMENDATIONS

- All the bank accounts should have separate cashbook maintained individually
- Inflows and outflows to bank account should be recorded into individual cashbook
- Monthly bank reconciliation must be carried out.

MANAGEMENT RESPONSE

The observation noted.

KURMI LOCAL GOVERNMENT COUNCIL

INTERNAL CONTROL LAPSES

We observed that Internal Control on financial and non-financial aspects of the Local Government Councils were virtually non-existence or ineffective. The assets of the Councils could not be said to have been properly and carefully managed for economy, efficiency, and effectiveness.

There were noticeable weaknesses of internal control not limited to the listed below-

- Cash collection and Bank Lodgments i.e IGR
- Vendors Supplies and Services i.e Fuel, Repairs & Maintenance etc.
- Receipts and payments

The rules and regulations of civil services regulating processes and procedures to be adopted for disbursements and use of materials were seldomly observed in daily activities of Councils.

The need to uphold internal control processes cannot be overemphasized because value for money cannot be sacrificed at the altar of urgency or exigencies.

EFFECTS

- Loss of resources including cash, material and assets.
- Possible staff dishonesty and vendors tricks played on Councils.
- Prudence and accountability of Councils resources could be compromised.
- Improper records keeping which could lead to inability to trace and track transactions involving the Councils and third parties.
- There might be no value addition despite huge resources outflow.

RECOMMENDATIONS

- Effective Internal Control should be established, documented, monitored and flagged infractions on the processes and procedures laid down
- Ensure compliance and uphold civil service rules and regulations in managing Councils resources.

MANAGEMENT RESPONSES

Noted.

BANK RECONCILIATION STATEMENT

It was observed that monthly bank reconciliation statements have not been prepared to reconcile the cash book balances with that of the council's bank transactions. This disagreement called for a reconciliation which was not done.

Recommendation

Bank reconciliation exercise be carried out on a regular basis and reconciling items identified in each period resolved immediately.

MANAGEMENT RESPONSES

Noted.

PAYMENTS WITHOUT PROPER SUPPORTING DOCUMENTS

A total sum of **N4,400,495.03**, was paid to various individuals to render services on behalf the council, but there were no evidence, such as receipts, invoices, SRV and SIV of actual expenditure attached to the payment vouchers, to justify these payments. These lapses are in total contravention to provisions of the Financial Memoranda

Recommendation

The Council should ensure all payment vouchers are supported with relevant transaction documents.

MANAGEMENT RESPONSES

Noted.

UNCLAIMED PAYMENT VOUCHERS

A total sum of **N8,400,800.00**, was paid and posted into the cash book but payment vouchers appeared not to have been claimed by the recipients or payees, as the payment vouchers have not been signed. These lapses are contrary to section 14.16 Financial Memoranda

Recommendation

All payments must be acknowledged by the recipients to serve as evidence that Council's funds are released to the intended beneficiaries.

MANAGEMENT RESPONSES

Noted.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK

A total sum of **N2,800,600.00** was paid through various payment vouchers during the period under review but were not subjected to Internal audit checks. This action is contrary to section 14.10 of Financial Memoranda

Recommendation

The Council should ensure that all payment vouchers are subjected to Internal Audit Checks before funds are released for any intended purpose.

MANAGEMENT RESPONSES

Noted.

FIXED ASSETS REGISTER

In the course of the audit exercise, we noticed that the Council does not maintain a fixed asset register that will record all assets own by the Council such as motor vehicle, furniture and office equipment's. This register record information about the assets such as cost, quantity, model and serial number, location among others with inscription on the assets.

Effect

Lack of this register could result to loss of assets or even diverted to personal use since no record for such assets and no inscription on them.

Recommendation

We recommend that the Council should intensify effort to put in place a standard fixed asset register with inscription on the assets.

Management response

Noted.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING THE VOTE

A total sum of **N1,650,100.00**, was paid to various staff of the council for purchases/services to be rendered, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda section 14.8.

Recommendation

As a control measure, all raised payment vouchers must be controlled with the help of Vote Books before funds are released to beneficiaries.

MANAGEMENT RESPONSES

Noted.

OUTSTANDING PAYMENT VOUCHERS

A total sum of **N2,500,995.00**, was paid to various individuals for purchases / services to be rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor presented for audit inspection, contrary to financial memoranda section 14.19.

Recommendation

The Council should, also, ensure that Paid Vouchers are filed and safeguarded to the extent that they are easily retrieved and produced for audit inspections when need be.

MANAGEMENT RESPONSES

Noted.

LAU LOCAL GOVERNMENT COUNCIL

BANK RECONCILIATION STATEMENT:

In the course of our audit exercise, we observed that the Council did not reconcile the cash books and other books of accounts with the council's bank transactions.

Effects

- Contrary to financial memoranda sections 19.23-19.26.
- In ability to detect error
- Excessive bank charges will not be noticed

Recommendation

We urge the Council to reconcile its bank statement with the cash books on monthly bases.

Management response

Noted

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

In the course of our assignment, we discovered that the total sum of **N2,725,850.00**, was paid to various individuals to render services on behalf of the council, but there was no evidence of expenditure attached to the payment vouchers, such as receipts, invoices, SRV and SIV to justify the payments.

Effects

- Contrary to financial memoranda section 14.17.
- In ability to authenticate the transactions
- Possibility of overpayments

Recommendation

We urge the council to attached the relevant supporting documents to the affected payments and avert future reoccurrence.

Management response

Noted

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT

A total sum of **N3,426,520.23**, was paid to various individuals for purchases / services on behalf of the council but the payments vouchers were not checked and passed by the internal audit.

Recommendation

The Council should ensure that all payment vouchers are subjected to Internal Audit Checks before funds are released for any intended purpose.

FIXED ASSETS REGISTER

In the course of the audit exercise, we noticed that the Council does not maintained a fixed asset register that will record all assets own by the Council such as motor vehicle, furniture and office equipment's. This register record information about the assets such as cost, quantity, model and serial number, location among others with inscription on the assets.

Effect

Lack of this register could result to loss of assets or even diverted to personal use since no record for such assets and no inscription on them.

Recommendation

We recommend that the Council should intensify effort to put in place a standard fixed asset register with inscription on the assets.

Management response

Noted

MISSING PAYMENT VOUCHERS:

A total sum of **N29,270,034.66**, was paid to various individuals for purchases/services rendered on behalf of the council but the payment vouchers were neither found in the volumes nor presented for audit inspection.

Recommendation

The Council should, also, ensure that Paid Vouchers are filed and safeguarded to the extent that they are easily retrieved and produced for audit inspections when need be.

Management response

Noted

CASH ADVANCES RETIREMENT FOR TRAVELLING AND TRAINING

Retirement of cash advance to members of staff for travelling and training were inconclusively retired as invitation letters, air tickets, hotel accommodation receipts and certificate of participation or certificate of attendance were not attached to the payment vouchers to support the cash advance retirement, this cut across all the Councils

This cast doubt on the expenditure as some staff could not provide the aforementioned evidences.

EFFECTS

- Cash advance should not be disburse to the affected staff till prior cash advance is conclusively retired
- Third party doubtful of expenditure.
- Accumulation of unretired cash advances.

RECOMMENDATIONS

- Accounts department should ensure existing cash advances are properly retired before processing new advances for all staff despite appropriate approvals.
- Staff should ensure documentary evidence supporting travelling and training costs.

MANAGEMENT RESPONSE

Noted

SARDAUNA LOCAL GOVERNMENT COUNCIL**BANK RECONCILIATION STATEMENT**

In the course of our audit, we noticed that the Council did not reconcile its cash book with the bank statement. Therefore, the cash book and bank balances did not agree, due to the inability of the council to prepare bank reconciliation statements.

Effects

- Contrary to financial memoranda sections 19.23 and 19.26.
- Inability to detect and correct error
- Excessive bank charges will not be noticed

Recommendation

We urge the Council to reconcile its bank statement with the cash books on monthly bases.

Management response

Noted.

OUTSTANDING PAYMENT VOUCHERS

We also discovered that the total sum of **N5,071,610.00**, was paid to various individuals to purchase / render services on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification

Effects

- Contrary to financial memoranda section 14.19
- Inability to authenticate the transactions
- Possibility of fund diversion

Recommendation

We urge the council to make available to us the unsighted payment vouchers and avert future reoccurrence.

Management response

noted

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

In the course of our assignment, we discovered that the total sum of **N3,717,100.00** was paid to various individuals to render services/purchase on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the payments

Effects

- Contrary to financial memoranda section 14.17.
- In ability to authenticate the transactions
- Possibility of overpayments

Recommendation

Noted

We urge the council to attach the relevant supporting documents to the affected payments and avert future reoccurrence.

Management response

Noted.

FIXED ASSETS REGISTER

In the course of the audit exercise, we noticed that the Council does not maintained a fixed asset register that will record all assets own by the Council such as motor vehicle, furniture and office equipment's. This register record information about the assets such as cost, quantity, model and serial number, location among others with inscription on the assets.

Effect

Lack of this register could result to loss of assets or even diverted to personal use since no record for such assets and no inscription on them.

Recommendation

We recommend that the Council should intensify effort to put in place a standard fixed asset register with inscription on the assets.

Management response

Noted

UNCLAIMED PAYMENT VOUCHERS:

A total sum of **N5,800,470.87**, was posted into the cash book as paid payment vouchers for various payments but the amounts appeared not to have been claimed by the recipients or payees since the Payment Vouchers were not signed off by the various recipients.

Recommendation

All payments must be acknowledged by the recipients to serve as evidence that Council's funds are released to the intended beneficiaries.

Management response

Noted

INTERNAL CONTROL LAPSES

We observed that Internal Control on financial and non-financial aspects of the Local Government Council were virtually non-existence or ineffective. The assets of the Council could not be said to have been properly and carefully managed for economy, efficiency, and effectiveness.

There were noticeable weaknesses of internal control not limited to the listed below-

- Cash collection and Bank Lodgments i.e IGR
- Vendors Supplies and Services i.e Fuel, Repairs & Maintenance etc.
- Receipts and payments

The rules and regulations of civil services regulating processes and procedures to be adopted for disbursements and use of materials were seldomly observed in daily activities of Council.

The need to uphold internal control processes cannot be overemphasized because value for money cannot be sacrificed at the altar of urgency or exigencies.

EFFECTS

- Loss of resources including cash, material and assets.
- Possible staff dishonesty and vendors tricks played on Councils.
- Prudence and accountability of Councils resources could be compromised.
- Improper records keeping which could lead to inability to trace and track transactions involving the Councils and third parties.
- There might be no value addition despite huge resources outflow.

RECOMMENDATIONS

- Effective Internal Control should be established, documented, monitored and flagged infractions on the processes and procedures laid down

- Ensure compliance and uphold civil service rules and regulations in managing Councils resources.

MANAGEMENT RESPONSES

Noted

TAKUM LOCAL GOVERNMENT COUNCIL

RETIREMENT OF CASH ADVANCES

We observed that cash advances were not properly retired in most of the Councils, especially advances meant for purchase of tangible items for office use and items for repairs and maintenance. These cut across various expenditures made which were not properly documented to support payment vouchers.

Also, store officers of the Councils did not provide Store Receipt Voucher (SRV) in support of the expenditure, neither Internal Auditor sighted these tangible purchases and supplies.

Based on the aforementioned, it cast doubt on propriety or otherwise of the cash expenditures.

EFFECTS

- Accumulation of unsubstantiated expenditures
- Cash disbursement will not be accounted for
- Third party doubtful of expenditures
- Store records will not be updated thereby keeping unreliable records and create room for tangible items pilferage.

RECOMMENDATIONS

- All cash advances should be properly retired with evidence of purchase.
- Store and internal audit units should be called upon to sight, verify and issue appropriate documents like SRV to support their observations.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

In the course of our assignment, we discovered that the total sum of **₦2,500,900.33** was paid to various staff of the council for purchases / services said to have been carried out. This affected payment vouchers were not properly supported with relevant documents such as receipts, SRV necessary to justify the payments made,

Effects

- Contrary to financial memoranda section 14.17.
- In ability to authenticate the transactions
- Possibility of overpayments

Recommendation

We urge the council to attach the relevant supporting documents to the affected payments and avert future reoccurrence.

Management response

Noted.

OUTSTANDING PAYMENT VOUCHERS

We also discovered that the total sum of **N220,000.00** was paid to various individuals to purchases / render services on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification.

Effects

- Contrary to financial memoranda section 14.19
- In ability to authenticate the transactions
- Possibility of fund diversion

Recommendation

We urge the council to make available to us the unsighted payment vouchers and avert future reoccurrence.

Management response

Noted.

FIXED ASSETS REGISTER

In the course of the audit exercise, we noticed that the Council does not maintained a fixed asset register that will record all assets own by the Council such as motor vehicle, furniture and office equipment's. This register record information about the assets such as cost, quantity, model and serial number, location among others with inscription on the assets.

Effect

Lack of this register could result to loss of assets or even diverted to personal use since no record for such assets and no inscription on them.

Recommendation

We recommend that the Council should intensify effort to put in place a standard fixed asset register with inscription on the assets.

Management response

Noted

INTERNAL CONTROL LAPSES

We observed that Internal Control on financial and non-financial aspects of the Local Government Councils were virtually non-existence or ineffective. The assets of the Councils could not be said to have been properly and carefully managed for economy, efficiency and effectiveness.

There were noticeable weaknesses of internal control not limited to the listed below-

- Cash collection and Bank Lodgments i.e IGR
- Vendors Supplies and Services i.e Fuel, Repairs & Maintenance etc.
- Receipts and payments

The rules and regulations of civil services regulating processes and procedures to be adopted for disbursements and use of materials were seldomly observed in daily activities of Councils.

The need to uphold internal control processes cannot be overemphasized because value for money cannot be sacrificed at the altar of urgency or exigencies.

EFFECTS

- Loss of resources including cash, material and assets.
- Possible staff dishonesty and vendors tricks played on Councils.
- Prudence and accountability of Councils resources could be compromised.
- Improper records keeping which could lead to inability to trace and track transactions involving the Councils and third parties.
- There might be no value addition despite huge resources outflow.

RECOMMENDATIONS

- Effective Internal Control should be established, documented, monitored and flagged infractions on the processes and procedures laid down
- Ensure compliance and uphold civil service rules and regulations in managing Councils resources.

MANAGEMENT RESPONSES

Noted.

USSA LOCAL GOVERNMENT COUNCIL

REVENUE COLLECTIONS AND BANK DEPOSITS

During the audit exercise, we were not provided with bank statements containing Internally Generated Revenue (IGR) of the Local Government.

Bank statements received contains subvention, personnel cost and other allocations of the state Government.

We cannot vouch for actual revenue deposited in the Local Government bank statement as received receipts are not conclusive evidence of lodgment.

We observed three (3) categories of IGR collected during the year –

- Department
- Motor park
- Market

Apart from the listed IGR above, no other revenue were recorded in revenue cashbook.

EFFECTS

- Possible revenue manipulation by staff
- Actual remittance could not be ascertained
- Under remittance is likely
- Possible revenue loss

RECOMMENDATIONS

- All collections should be banked and traceable to bank statements

MANAGEMENT RESPONSE

Noted

UNRETIRED ADVANCES

During the exercise, the underlisted advances were yet to be retired -

DATE PV No	NAME	AMOUNT	DETAILS
Feb 2021 of Peace	Danlandi Maikano 1	1,000,000	Maintenance
Mar 2021 of Peace	Danlandi Maikano 3	1,000,000	Maintenance
Apr 2021 of Peace	Samson Nwunuyi 2	1,000,000	Maintenance
May 2021 of Peace	Samson Nwunuyi 2	1,000,000	Maintenance
Jul 2021 of Peace	Danlandi Maikano 2	1,000,000	Maintenance
Aug 2021 of Peace	Danlandi Maikano 10	1,000,000	Maintenance
Sep 2021 of Peace	Samson Nwunuyi 6	1,000,000	Maintenance
Nov 2021 of Peace	Danlandi Maikano 9	1,000,000	Maintenance
Dec 2021 of Peace	Samson Nwunuyi 5	1,000,000	Maintenance

EFFECTS

- Accumulation of unsubstantiated expenditures
- Cash disbursement will not be accounted for
- Third party doubtful of expenditures
- Store records will not be updated thereby keeping unreliable records and create room for tangible items pilferage.

RECOMMENDATIONS

- All cash advances should be properly retired with evidence of purchase.

- Store and internal audit units should be called upon to sight, verify and issue appropriate documents like SRV to support their observations.

MANAGEMENT RESPONSE

noted

TREASURY CASH BOOK AND BANK RECONCILIATION STATEMENT

It was observed that Treasury cash books of the council were not properly maintained in line with the Financial Memoranda section 19.1. However, bank reconciliation statement have not been prepared to reconcile the cash book balances with that of the council's bank transactions, contrary to FM 19.23-26.

Transaction entries in the cashbook cannot be conveniently traced or linked to bank statements provided.

EFFECTS

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Difficulty in reconciling cashbook and bank statements
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered

RECOMMENDATIONS

- Inflows and outflows to bank account should be recorded into individual cashbook
- Monthly bank reconciliation must be carried out.

MANAGEMENT RESPONSE

Noted

TANGIBLE (FIXED) ASSETS REGISTER

We observed that the Council does not have a record where all tangible asset were listed with their features.

The expected Tangible Assets Register should contain the below information for all classes of Tangible (Fixed) Assets. The register should be in columnar format.

Motor Vehicle

- Year of purchase
- Brand/Make
- Vendors Name and Address
- Registration Number
- Engine Number
- Chasis Number
- Model/Color/Specifications
- Officer Responsible
- Location/Department
- Quantity
- Unit Price
- Condition Of Asset i.e Good/Bad
- Depreciation (if applicable)

OTHER TANGIBLE ASSETS

- Year Of Purchase
- Brand/Make
- Vendors Name and Address
- Officer Responsible
- Location/Department
- Quantity
- Unit Price
- Condition Of Asset i.e Good/Bad
- Depreciation (if applicable)

EFFECTS

- Ownership might be in dispute
- Pilferage of entity properties
- Wilful damage of properties
- Beneficial ownership and existence could be in doubt

RECOMMENDATIONS

- The management should establish Tangible Assets Register with relevant information
- Tangible Assets should be labelled, inscribe or printed upon for proper identification
- Duty of care for tangible asset rest on the user (Officer)
- Periodic evaluation and assessment should be carried out for obsolescence, damage, wear and tear of the assets.

MANAGEMENT RESPONSE

Noted

STORE AND INVENTORY MANAGEMENT

There is need for store records improvement as the use of Bin cards for stock of items kept in store is necessary. We observe that items are purchased when needed not keeping stock of items in store which is Just – In - Time System.

Duplicate copies of store receipt voucher (SRV) were not provided with any store records maintained by store keeper.

EFFECTS

- SRV attached to payment vouchers may have been falsified.
- Improper store record keeping cast doubt on SRV issued.
- Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

- All store records should be maintained as they complement one another
- Management should maintain the following records for store- Bin card, SRV, SIV, store ledger, goods received notes (GRN) etc.

MANAGEMENT RESPONSE

Noted

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS.

Several payment voucher were paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

WUKARI LOCAL GOVERNMENT COUNCIL

PHYSICAL CASH TRANSACTIONS

We observed huge cash transactions that are ought to be through bank outflows, These transactions are unusually huge to be done by cash payments instead of bank, we could not get explanation for these transactions.

Constructions are capital outflows which should be treated as capital projects not be treated as ordinary cash outflow.

EFFECTS

- Possible manipulation in cash disbursement by staff.
- Exceeding approval for cash holding limit
- Possible wrong expenses classification

RECOMMENDATIONS

- Capital expenditure should be by bank payments
- Cash holding limits should be determined

MANAGEMENT RESPONSE

Noted

TREASURY CASH BOOK AND BANK RECONCILIATION STATEMENT

It was observed that Treasury cash books of the council were not properly maintained in line with the Financial Memoranda section 19.1. However, bank reconciliation statement have not been prepared to reconcile the cash book balances with that of the council's bank transactions, contrary to FM 19.23-26.

Transaction entries in the cashbook cannot be conveniently traced or linked to bank statements provided.

EFFECTS

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Difficulty in reconciling cashbook and bank statements
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered

- **RECOMMENDATIONS**

- Inflows and outflows to bank account should be recorded into individual cashbook
- Monthly bank reconciliation must be carried out.

MANAGEMENT RESPONSE

Noted

TANGIBLE (FIXED) ASSETS REGISTER

We observed that the Council does not have a record where all tangible asset were listed with their features.

EFFECTS

- Ownership might be in dispute
- Pilferage of entity properties
- Wilful damage of properties
- Beneficial ownership and existence could be in doubt

RECOMMENDATIONS

- The management should establish Tangible Assets Register with relevant information
- Tangible Assets should be labelled, inscribe or printed upon for proper identification
- Duty of care for tangible asset rest on the user (Officer)
- Periodic evaluation and assessment should be carried out for obsolescence, damage, wear and tear of the assets.

MANAGEMENT RESPONSE

Noted

STORE AND INVENTORY MANAGEMENT

There is need for store records improvement as the use of Bin cards for stock of items kept in store is necessary. We observe that items are purchased when needed not keeping stock of items in store which is Just – In - Time System.

Duplicate copies of store receipt voucher (SRV) were not provided with any store records maintained by store keeper.

EFFECTS

- SRV attached to payment vouchers may have been falsified.
- Improper store record keeping cast doubt on SRV issued.
- Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

- All store records should be maintained as they complement one another
- Management should maintain the following records for store- Bin card, SRV, SIV, store ledger, goods received notes (GRN) etc.

MANAGEMENT RESPONSE

Noted.

UNRETIRED ADVANCES

During the exercise, the underlisted advances were yet to be retired -

NAME PV No	AMOUNT	DATE	DETAILS
Danasabe Ajiduku Bills	220,000 21	31/01/2021	Hotel
„ of Security post	330,500 19	28/02/2021	Constrtn
Nuhu Peters township road	1,300,000 13	30/03/2021	Constrtn
Emmalex Oil Ltd Vehicle	504,424 11	10/06/2021	Fuel &
Danasabe Ajiduku Vehicles	500,000 17	14/08/2021	Hiring 2
„ 18	847,500	14/08/2021	Fuel
„ Items	507,950 19	14/08/2021	Food
„ Bills	350,000 5	30/08/2021	Hotel
„ Vehicles	500,000 16	30/08/2021	Hiring of
„ Vehicles	500,000 1	30/10/2021	Hiring of
„ Items	544,940 2	30/10/2021	Food

„ Vehicles	500,000 19	02/11/2021	Hiring of
„ Vehicles	500,000 2	30/12/2021	Hiring of

EFFECTS

- Accumulation of unsubstantiated expenditures
- Cash disbursement will not be accounted for
- Third party doubtful of expenditures
- Store records will not be updated thereby keeping unreliable records and create room for tangible items pilferage.

RECOMMENDATIONS

- All cash advances should be properly retired with evidence of purchase.
- Store and internal audit units should be called upon to sight, verify and issue appropriate documents like SRV to support their observations.

MANAGEMENT RESPONSE

Noted

REVENUE COLLECTIONS AND BANK DEPOSITS

During the audit exercise, we were not provided with bank statements containing Internally Generated Revenue (IGR) of the Local Government.

UBA bank statements received contains subvention, personnel cost and other allocations of the state Government.

We cannot vouch for actual revenue deposited in the Local Government bank statement as received receipts are not conclusive evidence of lodgment.

We observed three (3) categories of IGR collected during the year –

- Department
- Motor park
- Market

Apart from the listed IGR above, no other revenue were recorded in revenue cashbook.

EFFECTS

- Possible revenue manipulation by staff
- Actual remittance could not be ascertained
- Under remittance is likely
- Possible revenue loss

RECOMMENDATIONS

- All collections should be banked and traceable to bank statements

MANAGEMENT RESPONSE

Noted

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS.

Several payment voucher were paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

MANAGEMENT RESPONSE

Noted

YORRO LOCAL GOVERNMENT COUNCIL

CASH PAYMENT OF SALARIES

During the audit assignment we discover that salaries are paid out of cash which is not inline with the civil service practice , is of the best interest of the council to pay all salaries through the beneficiary bank account so as to keep accountability of all payment . below are some of the salaries paid in cash

DATE	NAME	PV NO	AMOUNT
January	Hon joseph	13	2,895,868
February	Hon joseph	16	2,895,868
March	Hon joseph		2,895,868
March	Hon joseph		3,371,558
	Hon joseph	12	3,192,209
December	Abeyras saad T	12	7,645,413

EFFECT

- It could lead to mismanagement of the council fund
- It could expose the council fund to theft and fraudulent activities
- To could create a suspicion that fraud may have taken place

RECOMMENDATION:

We recommend the council to deceit from making payment with cash rather make use of beneficiary bank account to keep record and accountability of all fund in their position.

MANAGEMENT RESPONSE

Noted

CASH BOOK:

The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda. The cash books were not reconciled with that of the council's bank transactions.

EFFECT

- It could lead to differences in the bank and cashbook balances
- To could create a suspicion that fraud may have taken place

RECOMMENDATION:

We recommend that the council should prepare and properly maintain all books of account to avoid discrepancies in the cash book and bank transactions and to prepare bank reconciliation statements on monthly basis.

MANAGEMENT RESPONSES

Noted

BANK RECONCILIATION STATEMENT:

The cash book of the council was not properly maintained and kept, as bank reconciliation statement was not carried out, during the period under review, contrary to financial memoranda sections 19.23 and 19.26.

RECOMMENDATION:

We recommend that, the council should prepare monthly bank reconciliation statements to reconcile the cash book balances and that of the bank transactions to avoid discrepancies.

MANAGEMENT RESPONSE

Noted

INTERNAL CONTROL:

A review of internal control system of the council showed that there was internal control system in place. However, the existing control was not effective and efficient to meet with the council's current desired level of operations. It was desirous to improve on the system of internal control system.

EXCESS LIQUID CASH

During the course of our audit we realize that the council keeps excess cash in it position which is not encourage in the civil service

EFFECTS

- It will lead to mismanagement of council fund
- It could lead to theft of council fund

RECOMMENDATION

We recommend that the council should hence forth absent itself from keeping excess cash in it position, we encourage the use of bank transaction as it is safer.

MANAGEMENT RESPONSE

Noted

RETIREMENT OF IMPREST AND ADVANCES

Our findings reveals that some of the council members receives monthly imprest and advances that were not evidenced with appropriate imprest retirement as expected of all cash imprest and advances in civil service.

These council imprest ought to have supporting document attached to the payment voucher in order to testify the imprest received.

We could not ascertain the appropriateness of these council imprest and advances. Below are some of such transactions

DATE	NAME	PV NO	AMOUNT
31/1/2021	Adamu mashar	18	1,080,000
January	Adamu masher	19	625,000
February	Mr Bannod k	9	400,000
February	Nayawen ntara	11	750,000
February	Nayawen ntara	12	450,000
February	Nayawen ntara	13	200,000
March	Dauda	20	200,000
November	Lydia Francis	17	1,600,000

EFFECTS

- Possibility of unsubstantiated expenditure
- Cash received not accounted for
- Third party doubtful of appropriateness of expenditure

RECOMMENDATIONS

- All cash disbursement including departmental imprest must be retired properly with supporting documentary evidence before new imprest is given

MANAGEMENT RESPONSE

Noted

STORE AND INVENTORY MANAGEMENT

There is need for store records improvement as the use of Bin cards for stock of items kept in store is necessary. We observe that items are purchased when needed not keeping stock of items in store which is Just – In - Time System.

Duplicate copies of store receipt voucher (SRV) were not provided with any store records maintained by store keeper.

EFFECTS

16. SRV attached to payment vouchers may have been falsified.
17. Improper store record keeping cast doubt on SRV issued.
18. Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

11. All store records should be maintained as they complement one another
12. Council should maintain the following records for store- Bin card, SRV, SIV, store ledger, goods received notes (GRN) etc.

MANAGEMENT RESPONSE

Noted

FIXED (TANGIBLE) ASSETS REGISTER

We observed that Fixed Assets register is not available in the Council, therefore, no records showing the listing of Council's tangible Assets over the years. However, we suggested the listed headings for the Register.

The expected Fixed Assets Register should contain the listed for specific assets-

MOTOR VEHICLES	OTHER ASSETS
-Year of Purchase	Year of purchase
-Brand /Make	Brand/make
-Vendors name and address	vendors name and address
-Registration number	office responsible
-Chasis number	Location/Department
-Engine number	Quantity

-Model/ color/ specifications	Unit price
-Office responsible	Condition of asset i.e Good/Bad
-Location/Department	Depreciation (if applicable)
-Quantity	
-Unit price	
-Condition of asset i.e Good/Bad	
-Depreciation (if applicable)	

EFFECTS

- Ownership of tangible assets might be in dispute
- Pilferage of Council's properties
- Wilful damage of Council's properties
- Beneficial ownership and existence could be in doubt

RECOMMENDATION

- The Council should establish and update regularly fixed Assets register with relevant information
- Council's tangible assets should be inscribed upon or labeled for proper identification
- Duty of care for tangible assets should rest on user
- Periodic valuation and assessment should be carried out for obsolescence, damage, wear and tear of the assets

MANAGEMENT RESPONSE

Noted

SINGLE CASH BOOK FOR DIFFERENT BANKS

We observed that the Council operates more than one bank account throughout the period under review, but we notice that single cashbook was used to record inflows and outflows for all the bank accounts in operation at the time.

Transaction entries in the cashbook cannot be conveniently traced or linked to bank statements provided.

EFFECTS

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Difficulty in reconciling cashbook and bank statements
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered

RECOMMENDATIONS

- All the bank accounts should have separate cashbook maintained individually
- Inflows and outflows to bank account should be recorded into individual cashbook
- Monthly bank reconciliation must be carried out.

MANAGEMENT RESPONSE

Noted

ZING LOCAL GOVERNMENT COUNCIL

CASH BOOK:

The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda. The cash books were not reconciled with that of the council's bank transactions.

EFFECT

- It could lead to differences in the bank and cashbook balances
- To could create a suspicion that fraud may have taken place

RECOMMENDATION:

We recommend that the council should prepare and maintain all books of account to avoid discrepancies in the cash book and bank transactions and to prepare bank reconciliation statements on monthly basis.

MANAGEMENT RESPONSE

Noted

UNRECIPTED REMITTANCE OF REVENUE

During the course of our audit assignment we observed that some revenues were collected in cash and no evidence of remittance were provided during the assignment to ensure proper accountability of all revenue collected by the council. Below are some of such unrecipited revenue

DATE	NAME	DETAILS	PV	AMOUNT
2/1/2021	Henry Philip	Yokoko	1	4000
2/1/2021	Henry Philip	Zing market	2	23,600
6/1/2021	Henry Philip	Monken	3	21,500
20/1/2021	Henry Philip	Zing market	9	36,750
23/1/2021	Isaac B	Indigene letter	11	51550
24/1/2021	Isaac B	Community tax	12	32,000
24/1/2021	Henry Philip	Zingmarket	13	30,000
3/3/2021	Henry Philip	Zing market	2	42,650
9/3/2021	Henry Philip	Monken market	3	34,050

16/3/2021	Henry Philip	Yearly payment	9	134,100
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EFFECTS

- Possibility of mismanagement of council fund
- Cash received not accounted for

RECOMMENDATIONS

We recommend the council to ensure that all revenue collected in cash should be banked immediately and all evidence of collection and lodgment should be provided and attached to the payment vouchers and cashbook.

MANAGEMENT RESPONSE

Noted

BANK RECONCILIATION STATEMENT:

The cash book of the council was not properly maintained and kept, as bank reconciliation statement was not carried out, during the period under review, contrary to financial memoranda sections 19.23 and 19.26.

RECOMMENDATION:

We recommend that, the council should prepare monthly bank reconciliation statements to reconcile the cash book balances and that of the bank transactions to avoid discrepancies.

MANAGEMENT RESPONSE

Noted

INTERNAL CONTROL:

A review of internal control system of the council showed that there was internal control system in place. However, the existing control was not effective and efficient to meet with the council's current desired level of operations. It was desirous to improve on the system of internal control system.

EXCESS LIQUID CASH

During the course of our audit we realize that the council keeps excess cash in it position which is not encourage in the civil service

EFFECTS

- It will lead to mismanagement of council fund

- It could lead to theft of council fund

RECOMMENDATION

We recommend that the council should hence forth absent itself from keeping excess cash in it position, we encourage the use of bank transaction as it is safer.

MANAGEMENT RESPONSE

Noted

RETIREMENT OF IMPREST AND ADVANCES

Our findings reveals that some of the council members receives monthly imprest and advances that were not evidenced with appropriate imprest retirement as expected of all cash imprest and advances in civil service.

These council imprest ought to have supporting document attached to the payment voucher in order to testify the imprest received.

We could not ascertain the appropriateness of these council imprest and advances. Below are some of such transactions

DATE	NAME	PV NO	AMOUNT
31/1/2021	Joseph Buba	5	300,000
31/1/2021	Grisongs	6	72,000
31/1/2021	Alh mohd Buba	7	12,000
31/1/2021	Grisongs	8	70,000
31/1/2021	Alh mohd Buba	9	12,000
4/6/2021	Joseph Buba	3	300,000

EFFECTS

- Possibility of unsubstantiated expenditure
- Cash received not accounted for
- Third party doubtful of appropriateness of expenditure

RECOMMENDATIONS

- All cash disbursement including departmental imprest must be retired properly with supporting documentary evidence before new imprest is given

MANAGEMENT RESPONSE

Noted

STORE AND INVENTORY MANAGEMENT

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EFFECTS

19. SRV attached to payment vouchers may have been falsified.
20. Improper store record keeping cast doubt on SRV issued.
21. Possible loss of items due to inadequate record keeping.

RECOMMENDATIONS

13. All store records should be maintained as they complement one another
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MANAGEMENT RESPONSE

Noted

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We observed that Fixed Assets register is not available in the Council, therefore, no records showing the listing of Council's tangible Assets over the years. However, we suggested the listed headings for the Register.

The expected Fixed Assets Register should contain the listed for specific assets-

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-Year of Purchase	Year of purchase
-Brand /Make	Brand/make
-Vendors name and address	vendors name and address
-Registration number	office responsible

-Chassis number	Location/Department
-Engine number	Quantity
-Model/color/specifications	Unit price
-Office responsible	Condition of asset i.e Good/Bad
-Location/Department	Depreciation (if applicable)
-Quantity	
-Unit price	
-Condition of asset i.e Good/Bad	
-Depreciation (if applicable)	

EFFECTS

- Ownership of tangible assets might be in dispute
- Pilferage of Council's properties
- Wilful damage of Council's properties
- Beneficial ownership and existence could be in doubt

RECOMMENDATION

- The Council should establish and update regularly fixed Assets register with relevant information
- Council's tangible assets should be inscribed upon or labeled for proper identification
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MANAGEMENT RESPONSE

Noted

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We observed that the Council operates more than one bank account throughout the period under review, but we notice that single cashbook was used to record inflows and outflows for all the bank accounts in operation at the time.

Transaction entries in the cashbook cannot be conveniently traced or linked to bank statements provided.

EFFECTS

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Difficulty in reconciling cashbook and bank statements
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered

RECOMMENDATIONS

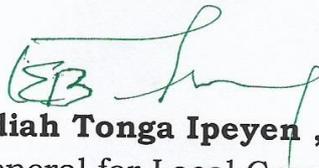
- All the bank accounts should have separate cashbook maintained individually
- Inflows and outflows to bank account should be recorded into individual cashbook
- Monthly bank reconciliation must be carried out.

MANAGEMENT RESPONSE

Noted

Base on the observations raised and targeted recommendations suggested in the management report, it is believed that careful implementation of the recommendations will bring tremendous positive changes in the affairs of the council.

Thank you.



Obadiah Tonga Ipeyen ,CNA
Auditor General for Local Governments,
Taraba State