

YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL, GOMBE STATE



**UMARU B.
KINAFI & CO.
CERTIFIED
NATIONAL
ACCOUNTANTS.**

**AUDITED FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER,
2021.**

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CORPORATE INFORMATION

COUNCIL MEMBERS

1.	Galadima Shuaibu Umar	-	Chairman
2.	Usman Garba	-	Vice Chairman
3.	Sani Bashir	-	Councilor
4.	Abdullahi Adamu	-	Councilor
5.	Abdulkadir Usman	-	Councilor
6.	Danbuzu Musa	-	Councilor
7.	Adamu Usman	-	Councilor
8.	Aliyu Adamu	-	Councilor
9.	Jalo Mohammed	-	Councilor
10.	Muhammad Fatima	-	Councilor
11.	Umar Sani	-	Councilor
12.	Muhammed Musa	-	Councilor
13.	Labbo Shitu	-	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

(i)	Ibrahim Aliyu	-	Secretary
(ii)	Musa Abubakar	-	Deputy Secretary (DS)
(iii)	Musa Idi Batani	-	Treasurer
(iv)	Ado Musa	-	HOD; Agric Department
(v)	Biba Aji	-	HOD; PHC Department
(vi)	Ibrahim Saleh	-	HOD; Works Department
(vii)	Al-Hussain Ibrahim	-	HOD; ESD Department

BANKERS

ACCESS BANK PLC

POLARIS BANK PLC

FIDELITY BANK PLC

GT BANK PLC

AUDITORS

UMARU B. KINAFI & CO

CERTIFIED NATIONAL ACCOUNTANT

NO. 02 BUBA SHONGO, NEAR ALHERI PRI SCHOOL, GOMBE,
GOMBE STATE.

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 5 to 7 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. IPSAS one (1) – provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements.

To fulfil accounting and reporting responsibilities of the Treasurer, We 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 8 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 represent a fair presentation of Yamaltu/Deba Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31st December, 2021.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.



Treasurer



Executive Chairman



INDEPENDENT AUDITORS REPORT TO THE COUNCIL MEMBERS OF YAMALTU DEBA LOCAL GOVERNMENT COUNCIL, GOMBE STATE.

We have audited the financial statement and schedules of Yamaltu Deba Local Government Council for the year ended 31st December 2021 set out on pages 4-15 which have been prepared based on the accounting policies set out on page 4.

Respective Responsibilities of the Council and Auditors

In accordance with the Nigerian Constitution, and the Financial Memoranda, the council is responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of Opinion

We conducted our audit in accordance with International Auditing Standards, as well as the International Standards of Supreme Audit Institutions (INTOSAI Standards). Those standards require that we comply with ethical requirements. The audit includes examination on a test basis of evidence, which we considered relevant to the amount of disclosures in the financial statements.

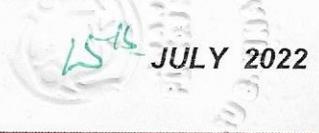
We planned and performed our audit so as to obtain the information and explanation in order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement weather caused by fraud, error or irregularity. In forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements. The Financial Statement of the Local Government disclose completely the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2021.

Opinion

In our opinion, the Council had kept proper books of account and the financial statements are in agreement with the books. The financial statements drawn up in conformity with the International Public Sector Accounting Standards (IPSAS) – Cash Basis and Generally Accepted Accounting Standards in Nigeria issued by Financial Reporting Council of Nigeria (FRC), give a true and fair view of the state of financial affairs of the council as at 31st December 2021 and of its Financial performance for the year ended on that date.

SIGNATURE *Umaru B. Kinafa & Co.*
UMARU BUBA KINAF & CO
MANAGING PARTNER
FRC/2012/ANAN/0000000120

FOR. UMARU B. KINAF & CO
CERTIFIED NATIONAL ACCOUNTANTS
GOMBE, NIGERIA.



**GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021**

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,569,787,430.38	2,326,502,045.68
Independent Revenue	26,800,755.36	58,744,700.00
Total Receipts	<u>2,596,588,185.74</u>	<u>2,385,246,745.68</u>
Payments		
Salaries and Allowances	(807,499,032.62)	(776,442,140.37)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(291,027,810.71)	(242,250,279.23)
Loans and Advances	-	-
Grants and Contributions	(1,172,749,506.32)	(1,119,926,583.60)
Subsidies	(4,428,842.84)	(17,152,959.25)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	<u>(2,275,705,192.49)</u>	<u>(2,155,771,962.45)</u>
Net Cash flow from Operating Activities	<u>320,882,993.25</u>	<u>229,474,783.23</u>
Investing Activities		
Purchase of Fixed Assets	(15,619,625.00)	(36,200,000.00)
Construction/Provision of Fixed Assets	(72,155,217.90)	-
Rehabilitation/Repairs of Fixed Assets	(1,530,000.00)	(7,393,731.54)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(89,304,842.90)</u>	<u>(43,593,731.54)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(91,497,246.39)	(76,335,121.73)
Net Cash Flow from Financing Activities	<u>(91,497,246.39)</u>	<u>(76,335,121.73)</u>
Net Surplus/(Deficit) for the Year	140,080,903.97	109,545,929.96
Add: Opening Balance	220,574,522.44	111,028,592.48
Closing Cash Balance	<u><u>360,655,426.41</u></u>	<u><u>220,574,522.44</u></u>

Audited Financial Statements of Yamaltu/Deba Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,090,000,000.00	3,090,000,000.00	2,569,787,430.38	(520,212,569.62)	2,326,502,045.68
Independent Revenue	2	50,000,000.00	50,000,000.00	26,800,755.36	(23,199,244.64)	58,744,700.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
TOTAL REVENUE		4,140,000,000.00	4,140,000,000.00	2,596,588,185.74	(1,543,411,814.26)	2,385,246,745.68
EXPENDITURE						
Salaries and Allowances	5	914,017,000.00	914,017,000.00	807,499,032.62	106,517,967.38	776,442,140.37
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	449,514,400.00	491,149,500.00	291,027,810.71	200,121,689.29	242,250,279.23
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,399,000,000.00	1,357,364,900.00	1,172,749,506.32	184,615,393.68	1,119,926,583.60
Subsidies	11	77,000,000.00	77,000,000.00	4,428,842.84	72,571,157.16	17,152,959.25
Public Debt Charges	12	219,891,000.00	219,891,000.00	91,497,246.39	128,393,753.61	76,335,121.73
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,059,422,400.00	3,059,422,400.00	2,367,202,438.88	692,219,961.12	2,232,107,084.18
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,080,577,600.00	1,080,577,600.00	229,385,746.87	(2,235,631,775.38)	153,139,661.50
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	122,000,000.00	122,000,000.00	15,619,625.00	106,380,375.00	36,200,000.00
Construction/Provision of Fixed Assets	15B	1,032,000,000.00	1,032,000,000.00	72,155,217.90	959,844,782.10	-
Rehabilitation/Repairs of Fixed Assets	15C	60,000,000.00	60,000,000.00	1,530,000.00	58,470,000.00	7,393,731.54
Preservation of the Environment	15D	1,000,000.00	1,000,000.00	-	1,000,000.00	-
Acquisition of Non Tangible Assets	15E	53,000,000.00	53,000,000.00	-	53,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,268,000,000.00	1,268,000,000.00	89,304,842.90	1,178,695,157.10	43,593,731.54
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(187,422,400.00)	(187,422,400.00)	140,080,903.97	(3,414,326,932.48)	109,545,929.96

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	360,655,426	220,574,522
TOTAL ASSETS		360,655,426	220,574,522
LIABILITIES			
Accumulated Surplus/(Deficit)	25	360,655,426	220,574,522
TOTAL LIABILITIES		360,655,426	220,574,522

Treasurer

Secretary

Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Yamaltu/Deba Local Government Council of Gombe State in the preparation of the accounts.

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with and comply with 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

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

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1: Local Government Share of FAAC	2,569,787,430	2,326,502,046
Note 1: Government Share of FAAC (Statutory Revenue) Total	2,569,787,430	2,326,502,046
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	5,246,900
Note 2B: Licences - General	12,569,195	13,565,300
Note 2C: Mining Rents	-	305,700
Note 2D: Fees - General	3,253,200	27,624,200
Note 2E: Fines - General	-	529,700
Note 2F: Sales - General	656,000	81,500
Note 2G: Earnings -General	3,125,940	3,612,600
Note 2H: Rent on Government Buildings - General	131,000	877,200
Note 2I: Rent on Land & Others - General	5,653,110	6,901,600
Note 2J: Repayments - General	-	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	1,412,310	-
Note 2: Independent Revenue Total	26,800,755	58,744,700
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	-	-
Note 4: Loans and Other Capital Receipts Total	-	-
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	807,499,033	776,442,140
Note 5: Salaries and Allowances Total	807,499,033	776,442,140
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	13,617,591	5,245,877
Note 8B: Utilities - General	340,000	803,143
Note 8C: Materials and Supplies - General	48,704,101	58,934,625
Note 8D: Maintenance Services General	12,813,500	18,731,784

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 8E: Training General	8,985,818	22,552,668
Note 8F: Other Services - General	110,341,800	17,908,590
Note 8G: Consulting & Professional Services - General	18,702,273	35,726,930
Note 8H: Fuel and Lubricants - General	-	1,912,604
Note 8I: Financial Charges General	21,070	7,199,011
Note 8J: Miscellaneous Expenses - General	77,501,658	73,235,046
Note 8: Overhead Cost Total	291,027,811	242,250,279
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	1,172,749,506	1,119,926,584
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,172,749,506	1,119,926,584
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	4,428,843	17,152,959
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	4,428,843	17,152,959
Note 12: Public Debt Charges		
Note 12: Loans Repayment	91,497,246	76,335,122
Note 12: Public Debt Charges Total	91,497,246	76,335,122
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	-	-
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	-	-
Note 14: Loss on Foreign Exchange		
Note 14: Loss on Foreign Exchange	-	-
Note 14: Loss on Foreign Exchange Total	-	-
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	15,619,625	36,200,000
Note 15B: Construction/Provision of Fixed Assets - General	72,155,218	-
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	1,530,000	7,393,732
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	89,304,843	43,593,732
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	360,655,426	220,574,522
Note 16: Cash and Bank Balances Held By Treasurer Total	360,655,426	220,574,522
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22A: Unremitted Taxes	-	-
Note 22B: Other Unremitted Deductions	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	360,655,426	220,574,522
Note 25: Accumulated Surplus/(Deficit) Total	360,655,426	220,574,522

Audited Financial Statements of Yamaltu/Deba Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010101	Statutory Allocation	1,900,000,000.00	1,900,000,000.00	1,699,769,802.44	(200,230,197.56)	1,545,168,042.71
11010104	FAAC Special Allocations	-	-	-	-	-
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	29,213,268.50	(70,786,731.50)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	75,000,000.00	75,000,000.00	-	(75,000,000.00)	47,296,915.46
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	16,944,978.08
11010110	Budget Augmentation	80,000,000.00	80,000,000.00	-	(80,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	10,000,000.00	10,000,000.00	-	(10,000,000.00)	46,665,565.53
11010113	Equalisation Fund	-	-	-	-	22,045,628.53
11010114	Goods Value Consideration	-	-	-	-	57,449,760.08
11010201	Local Government Share of VAT	835,000,000.00	835,000,000.00	840,804,359.44	5,804,359.44	590,931,155.29
11010303	Local Government Share of Excess Crude Account	90,000,000.00	90,000,000.00	-	(90,000,000.00)	-
	STATUTORY REVENUE TOTAL	3,090,000,000.00	3,090,000,000.00	2,569,787,430.38	(520,212,569.62)	2,326,502,045.68
	INDEPENDENT REVENUE					
120101	Personal Taxes	30,000.00	30,000.00	-	(30,000.00)	5,246,900.00
120201	Licences - General	8,000,000.00	8,000,000.00	12,569,195.30	4,569,195.30	13,565,300.00
120202	Mining Rents	1,500,000.00	1,500,000.00	-	(1,500,000.00)	305,700.00
120204	Fees - General	18,000,000.00	18,000,000.00	3,253,200.00	(14,746,800.00)	27,624,200.00
120205	Fines - General	-	-	-	-	529,700.00
120206	Sales - General	350,000.00	350,000.00	656,000.00	306,000.00	81,500.00
120207	Earnings -General	8,500,000.00	8,500,000.00	3,125,940.00	(5,374,060.00)	3,612,600.00
120208	Rent on Government Buildings - General	4,115,000.00	4,115,000.00	131,000.00	(3,984,000.00)	877,200.00
120209	Rent on Land & Others - General	6,405,000.00	6,405,000.00	5,653,110.06	(751,889.94)	6,901,600.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-imburement General	-	-	-	-	-
120214	Rates	3,100,000.00	3,100,000.00	1,412,310.00	(1,687,690.00)	-
	INDEPENDENT REVENUE TOTAL	50,000,000.00	50,000,000.00	26,800,755.36	(23,199,244.64)	58,744,700.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	-	-	-	-	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
	TOTAL REVENUE	4,140,000,000.00	4,140,000,000.00	2,596,588,185.74	(1,543,411,814.26)	2,385,246,745.68

Audited Financial Statements of Yamaltu/Deba Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	1,900,000,000.00	1,900,000,000.00	1,699,769,802.44	(200,230,197.56)	1,545,168,042.71
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	29,213,268.50	(70,786,731.50)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	75,000,000.00	75,000,000.00	-	(75,000,000.00)	47,296,915.46
11010109	Recovered Excess Bank Charges	-	-	-	-	16,944,978.08
11010110	Budget Augmentation	80,000,000.00	80,000,000.00	-	(80,000,000.00)	-
11010112	Stabilization Fund Receipts	10,000,000.00	10,000,000.00	-	(10,000,000.00)	46,665,565.53
11010113	Equalisation Fund	-	-	-	-	22,045,628.53
11010114	Goods Value Consideration	-	-	-	-	57,449,760.08
11010201	Local Government Share of VAT	835,000,000.00	835,000,000.00	840,804,359.44	5,804,359.44	590,931,155.29
11010303	Local Government Share of Excess Crude Account	90,000,000.00	90,000,000.00	-	(90,000,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,090,000,000.00	3,090,000,000.00	2,569,787,430.38	(520,212,569.62)	2,326,502,045.68
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		3,090,000,000.00	3,090,000,000.00	2,569,787,430.38	(520,212,569.62)	2,326,502,045.68
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010101	Community Development/Pool Tax	-	-	-	-	1,063,900.00
12010104	Stamp Duty	30,000.00	30,000.00	-	(30,000.00)	-
12010106	Development Tax/Levy	-	-	-	-	162,500.00
12010108	Livestock Tax	-	-	-	-	3,654,500.00
12010109	Other Service Taxes	-	-	-	-	366,000.00
120101 - PERSONAL TAXES Total		30,000.00	30,000.00	-	(30,000.00)	5,246,900.00
1201 - TAX REVENUE Total		30,000.00	30,000.00	-	(30,000.00)	5,246,900.00
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licences	-	-	-	-	74,000.00
12020105	Radio/Television Station Licences	-	-	-	-	284,100.00
12020107	Boats & Canoe (Small Craft) Licence	5,000.00	5,000.00	-	(5,000.00)	21,500.00
12020109	Registration of Voluntary Organizations	100,000.00	100,000.00	-	(100,000.00)	85,200.00
12020110	Inland Water-Way Licence	3,000.00	3,000.00	161,750.00	158,750.00	-
12020111	Bake House Licence	240,000.00	240,000.00	191,035.00	(48,965.00)	108,100.00
12020112	Bicycles Licence & Hire Permits	-	-	1,306,870.30	1,306,870.30	-
12020113	Brickmaking, Etc Licence	250,000.00	250,000.00	-	(250,000.00)	108,900.00
12020114	Cart Licences	-	-	5,029,090.00	5,029,090.00	3,595,800.00
12020115	Dane Gun Licences	260,000.00	260,000.00	-	(260,000.00)	34,900.00
12020116	Cattle Dealer Licences	210,000.00	210,000.00	24,000.00	(186,000.00)	561,400.00
12020117	Dried Fish & Meat Licences	200,000.00	200,000.00	-	(200,000.00)	39,000.00
12020118	Pet (Dog) Licences	-	-	-	-	65,600.00
12020119	Fishing Permits	100,000.00	100,000.00	-	(100,000.00)	17,800.00
12020120	Hawker's Permits	270,000.00	270,000.00	3,196,670.00	2,926,670.00	3,925,700.00
12020121	Hunting Permits	450,000.00	450,000.00	-	(450,000.00)	31,700.00
12020122	Produce Buying Licences	450,000.00	450,000.00	2,571,810.00	2,121,810.00	119,100.00
12020123	Animal Health Certificate Licences	55,000.00	55,000.00	-	(55,000.00)	-
12020124	Abattoir/Slaughter Licences	550,000.00	550,000.00	87,970.00	(462,030.00)	-
12020125	Renewal of Fisher Licences	7,000.00	7,000.00	-	(7,000.00)	-
12020126	Hiring Services	4,000,900.00	4,000,000.00	-	(4,000,900.00)	-
12020128	Borehole Drilling Licences	100,000.00	100,000.00	-	(100,000.00)	357,400.00
12020130	Cinematograph Licences	200,000.00	200,000.00	-	(200,000.00)	312,300.00
12020131	Liquor Licences	-	-	-	-	340,500.00
12020137	Trade Permit Licences	350,000.00	350,000.00	-	(350,000.00)	3,482,300.00
12020138	Forestry/Timber Licence	200,000.00	200,000.00	-	(200,000.00)	-
120201 - LICENCES - GENERAL Total		8,000,000.00	8,000,000.00	12,569,195.30	4,569,195.30	13,565,300.00
120202 - MINING RENTS						
12020201	Mining Fees	1,500,000.00	1,500,000.00	-	(1,500,000.00)	305,700.00
120202 - MINING RENTS Total		1,500,000.00	1,500,000.00	-	(1,500,000.00)	305,700.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	-	-	-	-	14,100.00
12020417	Contractor Registration Fees	200,000.00	200,000.00	-	(200,000.00)	2,383,700.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	1,072,900.00
12020427	Tender Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020436	Bill Board Advertisement Fees	20,000.00	20,000.00	-	(20,000.00)	1,714,800.00
12020440	PHC Medical Consultancy Fees	-	-	-	-	5,758,400.00
12020442	Association Fees	100,000.00	100,000.00	28,000.00	(72,000.00)	6,812,200.00
12020443	Birth & Death Registration Fees	-	-	-	-	3,300.00
12020445	Change of Ownership Fees	3,300,000.00	3,300,000.00	324,350.00	(2,975,650.00)	-
12020446	Agricultural/Veterinary Services Fees	1,500,000.00	1,500,000.00	-	(1,500,000.00)	2,398,000.00
12020448	Development Levies	-	-	-	-	7,351,700.00
12020449	Business/Trade Operating Fees	1,100,000.00	1,100,000.00	-	(1,100,000.00)	115,100.00
12020451	Timber & Forest Fees	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020459	Right of Occupancy Fees	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020460	Building Plan Approval Fees	100,000.00	100,000.00	-	(100,000.00)	-
12020463	Hospital Service Registration Fees	50,000.00	50,000.00	-	(50,000.00)	-
12020465	Sports/Recreational Facilities Fees	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020466	Indigenship Registration Fees	7,400,000.00	7,400,000.00	2,900,850.00	(4,499,150.00)	-
12020478	Workshop Fees	30,000.00	30,000.00	-	(30,000.00)	-
120204 - FEES - GENERAL Total		18,000,000.00	18,000,000.00	3,253,200.00	(14,746,800.00)	27,624,200.00
120205 - FINES - GENERAL						
12020503	Dislodging of Effluent/Pollution Fine	-	-	-	-	529,700.00
120205 - FINES - GENERAL Total		-	-	-	-	529,700.00
120206 - SALES - GENERAL						
12020603	Sales of ID Cards	-	-	-	-	81,500.00
12020605	Sales of Vaccines	60,000.00	60,000.00	-	(60,000.00)	-
12020609	Proceeds From Sales of Farm Produce	80,000.00	80,000.00	-	(80,000.00)	-
12020610	Proceeds From Sales of Goods By Public Auctions	200,000.00	200,000.00	-	(200,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	-	-	656,000.00	656,000.00	-
12020612	Proceeds From Sales of Drugs and Medications	10,000.00	10,000.00	-	(10,000.00)	-
120206 - SALES - GENERAL Total		350,000.00	350,000.00	656,000.00	306,000.00	81,500.00
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	-	-	-	-	20,400.00
12020702	Earnings From Laboratory Services	100,000.00	100,000.00	-	(100,000.00)	-
12020703	Earnings From Hire of Plants & Equipment	500,000.00	500,000.00	-	(500,000.00)	-
12020707	Earnings From Medical Services	500,000.00	500,000.00	-	(500,000.00)	-
12020708	Earnings From Agricultural Produce	2,000,000.00	2,000,000.00	192,550.00	(1,807,450.00)	284,300.00
12020711	Earnings From Commercial Activities	5,200,000.00	5,200,000.00	2,933,390.00	(2,266,610.00)	3,010,300.00
12020714	Earnings From ICT Services	200,000.00	200,000.00	-	(200,000.00)	-

Audited Financial Statements of Yamaltu/Deba Local Government Council 2021

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
12020720	Earnings From Guest Houses	-	-	-	-	297,600.00
120207 - EARNINGS - GENERAL Total		8,500,000.00	8,500,000.00	3,125,940.00	(5,374,060.00)	3,612,600.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	4,115,000.00	4,115,000.00	131,000.00	(3,984,000.00)	812,200.00
12020803	Rent on Govt. Buildings	-	-	-	-	65,000.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		4,115,000.00	4,115,000.00	131,000.00	(3,984,000.00)	877,200.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	55,000.00	55,000.00	4,288,660.00	4,233,660.00	483,100.00
12020904	Rents of Plots & Sites Services Programme	5,850,000.00	5,850,000.00	1,364,450.06	(4,485,549.94)	-
12020906	Rents on Govt. Properties	500,000.00	500,000.00	-	(500,000.00)	6,418,500.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		6,405,000.00	6,405,000.00	5,653,110.06	(751,889.94)	6,901,600.00
120214 - RATES						
12021401	Tenement Rate	3,100,000.00	3,100,000.00	1,412,310.00	(1,687,690.00)	-
120214 - RATES Total		3,100,000.00	3,100,000.00	1,412,310.00	(1,687,690.00)	-
1202 - NON-TAX REVENUE Total		49,970,000.00	49,970,000.00	26,800,755.36	(23,169,244.64)	53,497,800.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030101	Domestic Loans/ Borrowings from Financial Institutions	1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
Grand Total		4,140,000,000.00	4,140,000,000.00	2,596,588,185.74	(1,543,411,814.26)	2,385,246,745.68

Audited Financial Statements of Yamaltu/Deba Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	838,017,000.00	838,017,000.00	803,674,315.44	34,342,684.56	776,442,140.37
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	55,000,000.00	55,000,000.00	3,519,717.18	51,480,282.82	-
210201	Allowances	21,000,000.00	21,000,000.00	305,000.00	20,695,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	914,017,000.00	914,017,000.00	807,499,032.62	106,517,967.38	776,442,140.37
2202	Overhead Cost					
220201	Travels and Transport - General	18,750,000.00	21,690,000.00	13,617,591.40	8,072,408.60	5,245,877.33
220202	Utilities - General	5,000,000.00	5,000,000.00	340,000.00	4,660,000.00	803,142.80
220203	Materials and Supplies - General	44,230,000.00	72,779,400.00	48,704,100.74	24,075,299.26	58,934,624.62
220204	Maintenance Services - General	39,784,400.00	39,784,400.00	12,813,500.00	26,970,900.00	18,731,783.92
220205	Training - General	10,000,000.00	10,000,000.00	8,985,818.16	1,014,181.84	22,552,668.16
220206	Other Services - General	163,750,000.00	166,180,800.00	110,341,800.00	55,839,000.00	17,908,590.28
220207	Consulting and Professional Services	17,500,000.00	18,702,300.00	18,702,272.72	27.28	35,726,930.23
220208	Fuel and Lubricants	-	-	-	-	1,912,604.36
220209	Financial Charges	5,500,000.00	5,500,000.00	21,070.09	5,478,929.91	7,199,011.39
220210	Miscellaneous Expenses	145,000,000.00	151,512,600.00	77,501,657.60	74,010,942.40	73,235,046.16
	Overhead Cost Total	449,514,400.00	491,149,500.00	291,027,810.71	200,121,689.29	242,250,279.23
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,399,000,000.00	1,357,364,900.00	1,172,749,506.32	184,615,393.68	1,119,926,583.60
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,399,000,000.00	1,357,364,900.00	1,172,749,506.32	184,615,393.68	1,119,926,583.60
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	77,000,000.00	77,000,000.00	4,428,842.84	72,571,157.16	17,152,959.25
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	77,000,000.00	77,000,000.00	4,428,842.84	72,571,157.16	17,152,959.25
2206	Public Debt Charges					
220601	Loans Repayment	219,891,000.00	219,891,000.00	91,497,246.39	128,393,753.61	76,335,121.73
	Public Debt Charges Total	219,891,000.00	219,891,000.00	91,497,246.39	128,393,753.61	76,335,121.73
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	122,000,000.00	122,000,000.00	15,619,625.00	106,380,375.00	36,200,000.00
230201	Construction/Provision of Fixed Assets	1,032,000,000.00	1,032,000,000.00	72,155,217.90	959,844,782.10	-
230301	Rehabilitation/Repairs of Fixed Assets	60,000,000.00	60,000,000.00	1,530,000.00	58,470,000.00	7,393,731.54
230401	Preservation of the Environment	1,000,000.00	1,000,000.00	-	1,000,000.00	-
230501	Acquisition of Non Tangible Assets	53,000,000.00	53,000,000.00	-	53,000,000.00	-
	Capital Expenditure Total	1,268,000,000.00	1,268,000,000.00	89,304,842.90	1,178,695,157.10	43,593,731.54
	TOTAL EXPENDITURE	4,327,422,400.00	4,327,422,400.00	2,456,507,281.78	1,870,915,118.22	2,275,700,815.72

Audited Financial Statements of Yamaltu/Deba Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
21 - PERSONNEL COST						
2101 - SALARY						
210101 - SALARIES AND WAGES						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	838,017,000.00	838,017,000.00	803,674,315.44	34,342,684.56	776,442,140.37
21010103	Consolidated Revenue Charges - Salaries/Allowances	55,000,000.00	55,000,000.00	3,519,717.18	51,480,282.82	-
210101 - SALARIES AND WAGES Total		893,017,000.00	893,017,000.00	807,194,032.62	85,822,967.38	776,442,140.37
2101 - SALARY Total		893,017,000.00	893,017,000.00	807,194,032.62	85,822,967.38	776,442,140.37
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	21,000,000.00	21,000,000.00	305,000.00	20,695,000.00	-
210201 - ALLOWANCES Total		21,000,000.00	21,000,000.00	305,000.00	20,695,000.00	-
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		21,000,000.00	21,000,000.00	305,000.00	20,695,000.00	-
21 - PERSONNEL COST Total		914,017,000.00	914,017,000.00	807,499,032.62	106,517,967.38	776,442,140.37
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	18,500,000.00	18,500,000.00	10,427,591.40	8,072,408.60	1,062,165.58
22020102	Local Travel & Transport: Others	250,000.00	3,190,000.00	3,190,000.00	-	3,584,102.15
22020103	International Travel & Transport: Training	-	-	-	-	599,609.60
220201 - TRAVEL AND TRANSPORT - GENERAL Total		18,750,000.00	21,690,000.00	13,617,591.40	8,072,408.60	5,245,877.33
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	5,000,000.00	5,000,000.00	340,000.00	4,660,000.00	803,142.80
220202 - UTILITIES - GENERAL Total		5,000,000.00	5,000,000.00	340,000.00	4,660,000.00	803,142.80
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	2,500,000.00	2,500,000.00	1,986,145.45	513,854.55	3,283,176.21
22020303	Newspapers	-	-	-	-	68,526.81
22020305	Printing of Non Security Documents	3,500,000.00	3,500,000.00	1,430,000.00	2,070,000.00	10,427,196.96
22020306	Printing of Security Documents	2,500,000.00	8,420,000.00	8,420,000.00	-	-
22020307	Drugs/Laboratory/Medical Supplies	11,000,000.00	12,907,500.00	12,907,500.00	-	8,231,221.72
22020308	Field and Camping Materials Supplies	-	-	-	-	500,000.00
22020309	Uniforms and Other Clothing	200,000.00	200,000.00	80,000.00	120,000.00	-
22020310	Teaching Aids/Instructional Materials	-	-	-	-	2,987,093.82
22020311	Food stuff/ Catering Materials Supplies	23,000,000.00	23,000,000.00	1,628,636.04	21,371,363.96	32,450,409.10
22020312	Production, Publication and Circulation of Annual Financial Statements	1,500,000.00	22,136,900.00	22,136,819.25	80.75	987,000.00
22020314	Other Materials and Supplies	30,000.00	115,000.00	115,000.00	-	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		44,230,000.00	72,779,400.00	48,704,100.74	24,075,299.26	58,934,624.62
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	5,000,000.00	-	5,000,000.00	4,678,617.17
22020402	Maintenance of Office Furniture	5,000,000.00	5,000,000.00	-	5,000,000.00	513,951.09
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	5,000,000.00	1,120,000.00	3,880,000.00	745,000.00
22020404	Maintenance of Office/IT Equipment	-	-	-	-	7,570,365.58
22020405	Maintenance of Plant and Generators	2,000,000.00	2,000,000.00	560,000.00	1,440,000.00	678,000.00
22020406	Other Maintenance Services	3,000,000.00	3,000,000.00	156,000.00	2,844,000.00	964,800.00
22020407	Maintenance of Air Conditioners	-	-	-	-	873,716.85
22020412	Maintenance of Market/Public Places	6,784,400.00	6,784,400.00	3,222,500.00	3,561,900.00	-
22020413	Minor Road Maintenance	13,000,000.00	13,000,000.00	7,755,000.00	5,245,000.00	2,707,333.23
220204 - MAINTENANCE SERVICES GENERAL Total		39,784,400.00	39,784,400.00	12,813,500.00	26,970,900.00	18,731,783.92
220205 - TRAINING GENERAL						
22020501	Local Training	-	-	-	-	21,752,083.01
22020502	International Training	-	-	-	-	800,585.15
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	8,985,818.16	1,014,181.84	-
220205 - TRAINING GENERAL Total		10,000,000.00	10,000,000.00	8,985,818.16	1,014,181.84	22,552,668.16
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	150,000,000.00	150,000,000.00	100,440,000.00	49,560,000.00	14,343,358.67
22020602	Office Rent	-	-	-	-	1,939,000.00
22020603	Residential Rent	2,500,000.00	3,878,000.00	3,878,000.00	-	-
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	4,231,000.00	1,769,000.00	-
22020605	Cleaning and Fumigation Services	5,000,000.00	5,000,000.00	490,000.00	4,510,000.00	1,626,231.61
22020607	Rescue Service	250,000.00	1,302,800.00	1,302,800.00	-	-
220206 - OTHER SERVICES - GENERAL Total		163,750,000.00	166,180,800.00	110,341,800.00	55,839,000.00	17,908,590.28
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	-	-	-	-	6,838,930.36
22020702	Information Technology Consulting	-	-	-	-	1,356,585.15
22020703	Legal Services	-	-	-	-	9,257,172.76
22020704	Engineering Services	-	-	-	-	601,900.00
22020705	Architectural Services	-	-	-	-	675,000.00
22020706	Surveying Services	-	-	-	-	2,390,755.44
22020707	Agricultural Consulting	-	-	-	-	9,158,728.34
22020709	Auditing of Accounts	17,500,000.00	18,702,300.00	18,702,272.72	27.28	5,447,858.18
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		17,500,000.00	18,702,300.00	18,702,272.72	27.28	35,726,930.23
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	-	-	-	-	1,912,604.36
220208 - FUEL AND LUBRICANTS - GENERAL Total		-	-	-	-	1,912,604.36
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	5,500,000.00	5,500,000.00	21,070.09	5,478,929.91	7,199,011.39
220209 - FINANCIAL CHARGES GENERAL Total		5,500,000.00	5,500,000.00	21,070.09	5,478,929.91	7,199,011.39

Audited Financial Statements of Yamaltu/Deba Local Government Council 2021

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	15,000,000.00	15,000,000.00	12,407,000.00	2,593,000.00	1,813,582.22
22021002	Honorarium and Sitting Allowance	9,500,000.00	9,500,000.00	3,643,000.00	5,857,000.00	4,134,545.49
22021003	Publicity and Advertisements	2,500,000.00	2,500,000.00	973,349.00	1,526,651.00	506,733.43
22021004	Medical Expenses - Local	10,000,000.00	10,000,000.00	820,000.00	9,180,000.00	2,182,928.99
22021006	Postage and Courier Services	-	-	-	-	423,000.00
22021007	Welfare Packages	30,000,000.00	30,000,000.00	10,824,000.00	19,176,000.00	12,520,044.04
22021008	Subscription to Professional Bodies	-	-	-	-	342,634.06
22021009	Sporting Activities	1,500,000.00	1,500,000.00	1,286,000.00	214,000.00	1,001,317.03
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	12,562,500.00
22021014	Annual Budget Expenses and Administration	10,000,000.00	10,000,000.00	1,990,000.00	8,010,000.00	2,003,551.09
22021019	Medical Expenses - International	10,000,000.00	10,000,000.00	-	10,000,000.00	-
22021020	Election-Logistic Support	5,000,000.00	11,230,000.00	11,230,000.00	-	18,682,411.11
22021021	Special Days/Celebrations	-	-	-	-	2,163,094.00
22021022	Youth Corpers Allowance	-	-	-	-	445,424.28
22021023	Other Miscellaneous Expenses	16,000,000.00	16,282,600.00	16,282,594.30	5.70	12,145,322.46
22021024	Monitoring and Evaluation	-	-	-	-	1,074,475.36
22021025	Daily Rate Allowances	-	-	-	-	1,233,482.61
22021042	Recurrent Adjustment	5,500,000.00	5,500,000.00	-	5,500,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	30,000,000.00	30,000,000.00	18,045,714.30	11,954,285.70	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		145,000,000.00	151,512,600.00	77,501,657.60	74,010,942.40	73,235,046.16
2202 - OVERHEAD COST Total		449,514,400.00	491,149,500.00	291,027,810.71	200,121,689.29	242,250,279.23
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040103	Grant to Local Governments -Current	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22040105	Grants to Government Owned Companies - Current	8,000,000.00	8,000,000.00	-	8,000,000.00	-
22040109	Grants to Communities/NGOs	-	-	-	-	3,500,800.00
22040110	Grants to Academic Institutions	-	-	-	-	163,950,499.69
22040111	Contribution to Traditional Councils	35,000,000.00	35,000,000.00	24,000,000.00	11,000,000.00	21,956,200.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	52,000,000.00	52,000,000.00	11,985,818.16	40,014,181.84	9,662,418.14
22040115	Grants/Allocation to Development Areas	-	-	-	-	250,000.00
22040116	Contribution to Local Government Education Authority	983,000,000.00	983,000,000.00	915,264,170.72	67,735,829.28	738,109,991.79
22040117	Contribution to Primary Health Care Development Agency	1,500,000.00	1,500,000.00	1,400,000.00	100,000.00	24,079,895.00
22040118	Contribution to Local government Staff Pension Board	310,000,000.00	268,364,900.00	220,099,517.44	48,265,382.56	157,667,960.80
22040119	Contribution to Auditor General for Local Governments	8,500,000.00	8,500,000.00	-	8,500,000.00	-
22040120	Contribution to Local Government Service Commission	-	-	-	-	748,818.18
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,399,000,000.00	1,357,364,900.00	1,172,749,506.32	184,615,393.68	1,119,926,583.60
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,399,000,000.00	1,357,364,900.00	1,172,749,506.32	184,615,393.68	1,119,926,583.60
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	2,000,000.00	2,000,000.00	1,214,000.00	786,000.00	-
22050106	Agricultural Inputs Subsidy	40,000,000.00	40,000,000.00	-	40,000,000.00	5,358,800.00
22050107	Health Subsidy	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22050108	Religious Pilgrimage Subsidy	30,000,000.00	30,000,000.00	3,214,842.84	26,785,157.16	11,794,159.25
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		77,000,000.00	77,000,000.00	4,428,842.84	72,571,157.16	17,152,959.25
2205 - SUBSIDIES GENERAL Total		77,000,000.00	77,000,000.00	4,428,842.84	72,571,157.16	17,152,959.25
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	131,000,000.00	131,000,000.00	91,497,246.39	39,502,753.61	36,870,015.63
22060106	Other Funds	88,891,000.00	88,891,000.00	-	88,891,000.00	39,465,106.10
220601 - LOANS REPAYMENT Total		219,891,000.00	219,891,000.00	91,497,246.39	128,393,753.61	76,335,121.73
2206 - PUBLIC DEBT CHARGES Total		219,891,000.00	219,891,000.00	91,497,246.39	128,393,753.61	76,335,121.73
22 - OTHER RECURRENT COSTS Total		2,145,405,400.00	2,145,405,400.00	1,559,703,406.26	585,701,993.74	1,455,664,943.81
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23010105	Purchase of Motor Vehicles	25,000,000.00	25,000,000.00	14,657,625.00	10,342,375.00	400,000.00
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	515,000.00	9,485,000.00	-
23010113	Purchase of Computers	2,000,000.00	2,000,000.00	-	2,000,000.00	740,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	25,000,000.00	25,000,000.00	-	25,000,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	10,000,000.00	10,000,000.00	447,000.00	9,553,000.00	500,000.00
23010139	Purchase of Fertilizer	-	-	-	-	34,560,000.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		122,000,000.00	122,000,000.00	15,619,625.00	106,380,375.00	36,200,000.00
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		122,000,000.00	122,000,000.00	15,619,625.00	106,380,375.00	36,200,000.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020102	Construction/Provision of Residential Buildings	150,000,000.00	150,000,000.00	2,630,000.00	147,370,000.00	-
23020103	Construction/Provision of Electricity	70,000,000.00	70,000,000.00	-	70,000,000.00	-
23020105	Construction/Provision of Water Facilities	45,000,000.00	45,000,000.00	37,500,000.00	7,500,000.00	-
23020106	Construction/Provision of Hospital/Health Centers	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23020114	Construction/Provision of Roads	310,000,000.00	310,000,000.00	-	310,000,000.00	-
23020116	Construction/Provision of Water -Ways	25,000,000.00	25,000,000.00	-	25,000,000.00	-
23020118	Construction/Provision of Infrastructure	7,000,000.00	7,000,000.00	285,000.00	6,715,000.00	-
23020123	Construction of Traffic Lights/Street Lights	200,000,000.00	200,000,000.00	-	200,000,000.00	-
23020124	Construction of Markets/Parks	200,000,000.00	200,000,000.00	31,740,217.90	168,259,782.10	-
23020126	Construction/Provision of Cemeteries	15,000,000.00	15,000,000.00	-	15,000,000.00	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		1,032,000,000.00	1,032,000,000.00	72,155,217.90	959,844,782.10	-

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DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		1,032,000,000.00	1,032,000,000.00	72,155,217.90	959,844,782.10	-
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	50,000,000.00	50,000,000.00	1,530,000.00	48,470,000.00	-
23030102	Rehabilitation/Repairs - Electricity	-	-	-	-	1,542,000.00
23030124	Rehabilitation/Repairs - Markets/parks	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-	5,851,731.54
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		60,000,000.00	60,000,000.00	1,530,000.00	58,470,000.00	7,393,731.54
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		60,000,000.00	60,000,000.00	1,530,000.00	58,470,000.00	7,393,731.54
2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL						
23040101	Tree Planting	1,000,000.00	1,000,000.00	-	1,000,000.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total		1,000,000.00	1,000,000.00	-	1,000,000.00	-
2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total		1,000,000.00	1,000,000.00	-	1,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23050102	Computer Software Acquisition	3,000,000.00	3,000,000.00	-	3,000,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		53,000,000.00	53,000,000.00	-	53,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		53,000,000.00	53,000,000.00	-	53,000,000.00	-
23 - CAPITAL EXPENDITURE Total		1,268,000,000.00	1,268,000,000.00	89,304,842.90	1,178,695,157.10	43,593,731.54
Grand Total		4,327,422,400.00	4,327,422,400.00	2,456,507,281.78	1,870,915,118.22	2,275,700,815.72