

**NAFADA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**



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

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

## **TABLE OF CONTENTS**

Table of Contents	1
Corporate Information	2
Statement of Responsibility for the Financial Statements	3
Audit Opinion	4
Cash Flow Statement	5
Statement of Financial Position	6
Statement of Income and Expenditure	7
Statement of Accounting Policies	8
Notes to the Financial Statements	9
Summary of Total Revenue	12
Detail Total Revenue	13
Summary of Total Expenditure	15
Detail Total Expenditure	16

## CORPORATE INFORMATION

### **COUNCIL MEMBERS**

1.	Musa Abubakar	-	Chairman
2.	Shuaibu Salisu D.	-	Vice Chairman
3.	Ahmed Saidu	-	Councilor
4.	Saidu Isah	-	Councilor
5.	Ibrahim Tafida	-	Councilor
6.	Adamu Hassan	-	Councilor
7.	Alhaji Ibrahim	-	Councilor
8.	Biri Mohammed Jibir	-	Councilor
9.	Muhammed Nuru	-	Councilor
10.	Abubakar Hafsar	-	Councilor
11.	Muhammed Abubakar	-	Councilor
12.	Ishiyaku Shuaibu Alhaji	-	Councilor

### **MANAGEMENT AND HEADS OF DEPARTMENT**

(i)	Mohammed Kabir	-	Secretary
(ii)	Bapah El-Nafaty	-	Deputy Secretary (DS)
(iii)	Umar Abba	-	Treasurer
(iv)	Baba Buba	-	HOD; Agric Department
(v)	Baba Inuwa	-	HOD; PHC Department
(vi)	Maigari D. Hamza	-	HOD; Works Department
(vii)	Tijjani Mahmuda	-	HOD; ESD Department

### **BANKERS**

FIDELITY BANK PLC

UNITY BANK PLC

BUBAYERO MICRO FINANCE BANK (NIG.) LTD

GUARANTEE TRUST 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 Nafada 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**



# UMARU B. KINAF & CO.

(CERTIFIED NATIONAL ACCOUNTANTS & TAX PRACTITIONERS)

Audited Financial Statements of Nafada Local Government Council 2021

HEAD OFFICE: Suite No. 4, Goodluck Eze Jonathan Road  
Opposite MTN Office Buba Shongo Quarters, Gombe,  
P.O.Box 1167 Gombe State.  
GSM: 08023832078, 08051354978, 08032587978  
ABUJA LAISON OFFICE: Suite BC 1, Apo Plaza Durumi  
Opp. Living Faith Church, Garki Abuja.  
Email: umarkinafandco@gmail.com

## INDEPENDENT AUDITORS REPORT TO THE COUNCIL MEMBERS OF NAFADA LOCAL GOVERNMENT COUNCIL, GOMBE STATE.

We have audited the financial statement and schedules of Nafada Local Government Council for the year ended 31<sup>st</sup> 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 whether 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 31<sup>st</sup> December 2021 and of its Financial performance for the year ended on that date.

SIGNATURE *Umaru B. Kinafa & Co.*  
UMARU BUBA KINAF & CO. FCNA, FCTI, CPA (IRELAND) MANAGING PARTNER  
FRC/2012/ANAN/00000000120

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



15<sup>th</sup> JULY 2022

UMARUB.KINAF & CO (CERTIFIED

MBE. NIGERIA

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

	2021	2020
	₦	₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	2,012,970,141.24	1,811,533,469.90
Independent Revenue	5,519,800.00	30,842,000.00
<b>Total Receipts</b>	<b>2,018,489,941.24</b>	<b>1,842,375,469.90</b>
<b>Payments</b>		
Salaries and Allowances	(516,999,116.08)	(472,580,980.49)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(199,008,575.99)	(177,682,183.46)
Loans and Advances	-	-
Grants and Contributions	(687,362,370.24)	(623,233,098.82)
Subsidies	(6,940,000.00)	(35,894,137.66)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
<b>Total Payments</b>	<b>(1,410,310,062.31)</b>	<b>(1,309,390,400.43)</b>
<b>Net Cash flow from Operating Activities</b>	<b>608,179,878.93</b>	<b>532,985,069.47</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(8,346,812.50)	(35,800,000.00)
Construction/Provision of Fixed Assets	(188,707,294.09)	-
Rehabilitation/Repairs of Fixed Assets	-	(5,851,731.54)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>(197,054,106.59)</b>	<b>(41,651,731.54)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(91,497,246.39)	(51,446,871.24)
<b>Net Cash Flow from Financing Activities</b>	<b>(91,497,246.39)</b>	<b>(51,446,871.24)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>319,628,525.95</b>	<b>439,886,466.69</b>
Add: Opening Balance	702,141,571.42	262,255,104.73
<b>Closing Cash Balance</b>	<b>1,021,770,097.37</b>	<b>702,141,571.42</b>

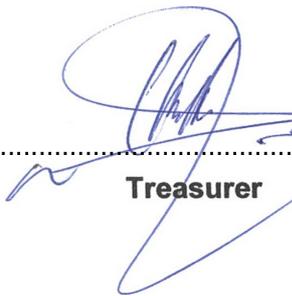
*Audited Financial Statements of Nafada Local Government Council 2021*

GOMBE STATE GOVERNMENT OF NIGERIA  
NAFADA 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	
	₦	₦	₦	₦	₦	
<b>REVENUE</b>						
Statutory Revenue	1	2,390,255,000.00	2,390,255,000.00	2,012,970,141.24	(377,284,858.76)	1,811,533,469.90
Independent Revenue	2	30,000,000.00	30,000,000.00	5,519,800.00	(24,480,200.00)	30,842,000.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
<b>TOTAL REVENUE</b>		<b>2,720,255,000.00</b>	<b>2,720,255,000.00</b>	<b>2,018,489,941.24</b>	<b>(701,765,058.76)</b>	<b>1,842,375,469.90</b>
<b>EXPENDITURE</b>						
Salaries and Allowances	5	559,000,000.00	559,278,100.00	516,999,116.08	42,278,983.92	472,580,980.49
Social Contributions	6	-	-	-	-	-
Social Benefits	7	20,000,000.00	20,000,000.00	-	20,000,000.00	-
Overhead Cost	8	462,595,000.00	469,695,500.00	199,008,575.99	270,686,924.01	177,682,183.46
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	891,500,000.00	891,500,000.00	687,362,370.24	204,137,629.76	623,233,098.82
Subsidies	11	73,500,000.00	73,500,000.00	6,940,000.00	66,560,000.00	35,894,137.66
Public Debt Charges	12	138,900,000.00	131,521,400.00	91,497,246.39	40,024,153.61	51,446,871.24
Loss on Foreign Exchange	14	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>		<b>2,145,495,000.00</b>	<b>2,145,495,000.00</b>	<b>1,501,807,308.70</b>	<b>643,687,691.30</b>	<b>1,360,837,271.67</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>574,760,000.00</b>	<b>574,760,000.00</b>	<b>516,682,632.54</b>	<b>(1,345,452,750.06)</b>	<b>481,538,198.23</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	15A	133,000,000.00	133,000,000.00	8,346,812.50	124,653,187.50	35,800,000.00
Construction/Provision of Fixed Assets	15B	962,000,000.00	962,000,000.00	188,707,294.09	773,292,705.91	-
Rehabilitation/Repairs of Fixed Assets	15C	112,000,000.00	112,000,000.00	-	112,000,000.00	5,851,731.54
Preservation of the Environment	15D	10,000,000.00	10,000,000.00	-	10,000,000.00	-
Acquisition of Non Tangible Assets	15E	50,000,000.00	50,000,000.00	-	50,000,000.00	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>1,267,000,000.00</b>	<b>1,267,000,000.00</b>	<b>197,054,106.59</b>	<b>1,069,945,893.41</b>	<b>41,651,731.54</b>
<b>TRANSFERS</b>						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(692,240,000.00)</b>	<b>(692,240,000.00)</b>	<b>319,628,525.95</b>	<b>(2,415,398,643.47)</b>	<b>439,886,466.69</b>

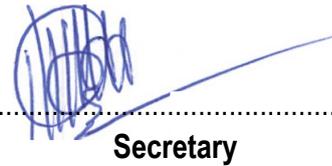
**GOMBE STATE GOVERNMENT OF NIGERIA**  
**NAFADA LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021**

	NOTES	2021 ₦	2020 ₦
<b>ASSETS</b>			
Cash and Bank Balances	16	1,021,770,097	702,141,571
<b>TOTAL ASSETS</b>		<u>1,021,770,097</u>	<u>702,141,571</u>
<b>LIABILITIES</b>			
Accumulated Surplus/(Deficit)	25	1,021,770,097	702,141,571
<b>TOTAL LIABILITIES</b>		<u>1,021,770,097</u>	<u>702,141,571</u>



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**Treasurer**



.....

**Secretary**



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**Executive Chairman**

**STATEMENT OF ACCOUNTING POLICIES**

The following are the summaries of the significant accounting policies adopted by Nafada 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
	₦	₦
<b>Note 1: Government Share of FAAC (Statutory Revenue)</b>		
Note 1: Local Government Share of FAAC	2,012,970,141	1,811,533,470
<b>Note 1: Government Share of FAAC (Statutory Revenue) Total</b>	<b>2,012,970,141</b>	<b>1,811,533,470</b>
<b>Note 2: Independent Revenue</b>		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	1,187,300	157,000
Note 2C: Mining Rents	-	-
Note 2D: Fees - General	460,700	2,694,800
Note 2E: Fines - General	-	-
Note 2F: Sales - General	-	1,957,500
Note 2G: Earnings -General	3,259,800	24,093,800
Note 2H: Rent on Government Buildings - General	490,000	1,207,200
Note 2I: Rent on Land & Others - General	17,000	731,700
Note 2J: Repayments - General	-	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	105,000	-
<b>Note 2: Independent Revenue Total</b>	<b>5,519,800</b>	<b>30,842,000</b>
<b>Note 3: Aids and Grants</b>		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
<b>Note 3: Aids and Grants Total</b>	<b>-</b>	<b>-</b>
<b>Note 4: Loans and Other Capital Receipts</b>		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	-	-
<b>Note 4: Loans and Other Capital Receipts Total</b>	<b>-</b>	<b>-</b>
<b>Note 5: Salaries and Allowances</b>		
Note 5A: Salaries and Allowances	516,999,116	472,580,980
<b>Note 5: Salaries and Allowances Total</b>	<b>516,999,116</b>	<b>472,580,980</b>
<b>Note 6: Social Contribution</b>		
Note 6: Social Contribution	-	-
<b>Note 6: Social Contribution Total</b>	<b>-</b>	<b>-</b>
<b>Note 7: Social Benefits</b>		
Note 7: Social Benefits	-	-
<b>Note 7: Social Benefits Total</b>	<b>-</b>	<b>-</b>
<b>Note 8: Overhead Cost</b>		
Note 8A: Travel and Transport - General	1,541,700	13,446,257
Note 8B: Utilities - General	295,252	455,500
Note 8C: Materials and Supplies - General	2,117,854	47,557,158
Note 8D: Maintenance Services General	2,214,000	627,000

**CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS**

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 8E: Training General	9,005,818	10,154,410
Note 8F: Other Services - General	144,351,333	14,741,500
Note 8G: Consulting & Professional Services - General	18,350,691	8,638,299
Note 8H: Fuel and Lubricants - General	90,500	26,500
Note 8I: Financial Charges General	214,880	1,373,947
Note 8J: Miscellaneous Expenses - General	20,826,547	80,661,612
<b>Note 8: Overhead Cost Total</b>	<b>199,008,576</b>	<b>177,682,183</b>
<b>Note 9: Loans and Advances</b>		
Note 9: Staff Loans and Advances - General	-	-
<b>Note 9: Loans and Advances Total</b>	<b>-</b>	<b>-</b>
<b>Note 10: Grants and Contributions</b>		
Note 10A: Local Grants and Contributions	687,362,370	623,233,099
Note 10B: Foreign Grants and Contribution	-	-
<b>Note 10: Grants and Contributions Total</b>	<b>687,362,370</b>	<b>623,233,099</b>
<b>Note 11: Subsidies General</b>		
Note 11A: Subsidy to Government Owned Companies & Parastatals	6,940,000	35,894,138
Note 11B: Subsidy to Private Companies	-	-
<b>Note 11: Subsidies General Total</b>	<b>6,940,000</b>	<b>35,894,138</b>
<b>Note 12: Public Debt Charges</b>		
Note 12: Loans Repayment	91,497,246	51,446,871
<b>Note 12: Public Debt Charges Total</b>	<b>91,497,246</b>	<b>51,446,871</b>
<b>Note 13: Transfers -Payment</b>		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	-	-
Note 13B: Transfers-Payments to Individuals	-	-
<b>Note 13: Transfers -Payment Total</b>	<b>-</b>	<b>-</b>
<b>Note 14: Loss on Foreign Exchange</b>		
Note 14: Loss on Foreign Exchange	-	-
<b>Note 14: Loss on Foreign Exchange Total</b>	<b>-</b>	<b>-</b>
<b>Note 15: Capital Expenditure</b>		
Note 15A: Purchase of Fixed Assets - General	8,346,813	35,800,000
Note 15B: Construction/Provision of Fixed Assets - General	188,707,294	-
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	-	5,851,732
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	-	-
<b>Note 15: Capital Expenditure Total</b>	<b>197,054,107</b>	<b>41,651,732</b>
<b>Note 16: Cash and Bank Balances Held By Treasurer</b>		
Note 16: Cash and Bank Balances Held By Treasurer	1,021,770,097	702,141,571
<b>Note 16: Cash and Bank Balances Held By Treasurer Total</b>	<b>1,021,770,097</b>	<b>702,141,571</b>
<b>Note 17: Advances and Imprests</b>		
Note 17: Advances and Imprests	-	-
<b>Note 17: Advances and Imprests Total</b>	<b>-</b>	<b>-</b>

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
<b>Note 18: Investments</b>		
Note 18: Investments	-	-
<b>Note 18: Investments Total</b>	-	-
<b>Note 19: Loans Granted</b>		
Note 19: Loans Granted	-	-
<b>Note 19: Loans Granted Total</b>	-	-
<b>Note 20: Deposits - General</b>		
Note 20: Deposits - General	-	-
<b>Note 20: Deposits - General Total</b>	-	-
<b>Note 21: Loans and Debts</b>		
Note 21: Domestic Loan Stock	-	-
<b>Note 21: Loans and Debts Total</b>	-	-
<b>Note 22: Unremitted Deductions</b>		
Note 22A: Unremitted Taxes	-	-
Note 22B: Other Unremitted Deductions	-	-
<b>Note 22: Unremitted Deductions Total</b>	-	-
<b>Note 23: Current Portion of Long-Term Borrowings</b>		
Note 23: Current Portion of Long-Term Borrowings	-	-
<b>Note 23: Current Portion of Long-Term Borrowings Total</b>	-	-
<b>Note 24: Long-Term Borrowings</b>		
Note 24: Long-Term Borrowings	-	-
<b>Note 24: Long-Term Borrowings Total</b>	-	-
<b>Note 25: Accumulated Surplus/(Deficit)</b>		
Note 25: Accumulated Surplus/(Deficit)	1,021,770,097	702,141,571
<b>Note 25: Accumulated Surplus/(Deficit) Total</b>	<b>1,021,770,097</b>	<b>702,141,571</b>

*Audited Financial Statements of Nafada Local Government Council 2021*

GOMBE STATE GOVERNMENT OF NIGERIA  
NAFADA LOCAL GOVERNMENT COUNCIL  
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
11010101	Statutory Allocation	1,408,000,000.00	1,408,000,000.00	1,309,869,321.00	(98,130,679.00)	1,193,755,267.55
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)	58,285,000.00	58,285,000.00	-	(58,285,000.00)	36,540,324.67
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	13,092,981.04
11010110	Budget Augmentation	35,000,000.00	35,000,000.00	-	(35,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	36,000,000.00	36,000,000.00	-	(36,000,000.00)	36,052,560.72
11010113	Equalisation Fund	-	-	-	-	17,031,859.59
11010114	Goods Value Consideration	-	-	-	-	44,550,211.89
11010201	Local Government Share of VAT	669,300,000.00	669,300,000.00	673,887,551.74	4,587,551.74	470,510,264.44
11010303	Local Government Share of Excess Crude Account	83,670,000.00	83,670,000.00	-	(83,670,000.00)	-
	<b>STATUTORY REVENUE TOTAL</b>	<b>2,390,255,000.00</b>	<b>2,390,255,000.00</b>	<b>2,012,970,141.24</b>	<b>(377,284,858.76)</b>	<b>1,811,533,469.90</b>
	<b>INDEPENDENT REVENUE</b>					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	4,670,000.00	4,670,000.00	1,187,300.00	(3,482,700.00)	157,000.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	9,842,000.00	9,842,000.00	460,700.00	(9,381,300.00)	2,694,800.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	150,000.00	150,000.00	-	(150,000.00)	1,957,500.00
120207	Earnings -General	10,438,000.00	10,438,000.00	3,259,800.00	(7,178,200.00)	24,093,800.00
120208	Rent on Government Buildings - General	1,000,000.00	1,000,000.00	490,000.00	(510,000.00)	1,207,200.00
120209	Rent on Land & Others - General	3,900,000.00	3,900,000.00	17,000.00	(3,883,000.00)	731,700.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-imburement General	-	-	-	-	-
120214	Rates	-	-	105,000.00	105,000.00	-
	<b>INDEPENDENT REVENUE TOTAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>5,519,800.00</b>	<b>(24,480,200.00)</b>	<b>30,842,000.00</b>
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS</b>					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	-	-	-	-	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL</b>	<b>300,000,000.00</b>	<b>300,000,000.00</b>	<b>-</b>	<b>(300,000,000.00)</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>2,720,255,000.00</b>	<b>2,720,255,000.00</b>	<b>2,018,489,941.24</b>	<b>(701,765,058.76)</b>	<b>1,842,375,469.90</b>

# Audited Financial Statements of Nafada Local Government Council 2021

**GOMBE STATE GOVERNMENT OF NIGERIA  
NAFADA LOCAL GOVERNMENT COUNCIL  
DETAIL TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
<b>11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>						
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>						
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC</b>						
11010101	Statutory Allocation	1,408,000,000.00	1,408,000,000.00	1,309,869,321.00	(98,130,679.00)	1,193,755,267.55
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)	58,285,000.00	58,285,000.00	-	(58,285,000.00)	36,540,324.67
11010109	Recovered Excess Bank Charges	-	-	-	-	13,092,981.04
11010110	Budget Augmentation	35,000,000.00	35,000,000.00	-	(35,000,000.00)	-
11010112	Stabilization Fund Receipts	36,000,000.00	36,000,000.00	-	(36,000,000.00)	36,052,560.72
11010113	Equalisation Fund	-	-	-	-	17,031,859.59
11010114	Goods Value Consideration	-	-	-	-	44,550,211.89
11010201	Local Government Share of VAT	669,300,000.00	669,300,000.00	673,887,551.74	4,587,551.74	470,510,264.44
11010303	Local Government Share of Excess Crude Account	83,670,000.00	83,670,000.00	-	(83,670,000.00)	-
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC Total</b>		<b>2,390,255,000.00</b>	<b>2,390,255,000.00</b>	<b>2,012,970,141.24</b>	<b>(377,284,858.76)</b>	<b>1,811,533,469.90</b>
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total</b>						
		<b>2,390,255,000.00</b>	<b>2,390,255,000.00</b>	<b>2,012,970,141.24</b>	<b>(377,284,858.76)</b>	<b>1,811,533,469.90</b>
<b>12 - INDEPENDENT REVENUE</b>						
<b>1202 - NON-TAX REVENUE</b>						
<b>120201 - LICENCES - GENERAL</b>						
12020102	Goldsmiths & Gold Dealer Licences	-	-	363,700.00	363,700.00	-
12020112	Bicycles Licence & Hire Permits	-	-	-	-	71,700.00
12020113	Brickmaking, Etc Licence	100,000.00	100,000.00	-	(100,000.00)	-
12020115	Dane Gun Licences	50,000.00	50,000.00	-	(50,000.00)	-
12020116	Cattle Dealer Licences	300,000.00	300,000.00	-	(300,000.00)	-
12020117	Dried Fish & Meat Licences	50,000.00	50,000.00	1,800.00	(48,200.00)	-
12020118	Pet (Dog) Licences	100,000.00	100,000.00	-	(100,000.00)	-
12020119	Fishing Permits	200,000.00	200,000.00	-	(200,000.00)	-
12020120	Hawker's Permits	150,000.00	150,000.00	-	(150,000.00)	-
12020121	Hunting Permits	20,000.00	20,000.00	-	(20,000.00)	4,800.00
12020122	Produce Buying Licences	1,200,000.00	1,200,000.00	775,550.00	(424,450.00)	57,700.00
12020124	Abattoir/Slaughter Licences	2,500,000.00	2,500,000.00	9,950.00	(2,490,050.00)	22,800.00
12020125	Renewal of Fisher Licences	-	-	33,900.00	33,900.00	-
12020137	Trade Permit Licences	-	-	2,400.00	2,400.00	-
<b>120201 - LICENCES - GENERAL Total</b>		<b>4,670,000.00</b>	<b>4,670,000.00</b>	<b>1,187,300.00</b>	<b>(3,482,700.00)</b>	<b>157,000.00</b>
<b>120204 - FEES - GENERAL</b>						
12020404	Trade Union Fees	-	-	-	-	436,100.00
12020418	Marriage/ Divorce Fees	300,000.00	300,000.00	-	(300,000.00)	-
12020443	Birth & Death Registration Fees	200,000.00	200,000.00	-	(200,000.00)	143,400.00
12020445	Change of Ownership Fees	300,000.00	300,000.00	5,000.00	(295,000.00)	-
12020446	Agricultural/Veterinary Services Fees	3,092,000.00	3,092,000.00	-	(3,092,000.00)	-
12020448	Development Levies	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020449	Business/Trade Operating Fees	300,000.00	300,000.00	-	(300,000.00)	2,033,900.00
12020451	Timber & Forest Fees	1,000,000.00	1,000,000.00	24,700.00	(975,300.00)	62,900.00
12020453	Applications Fees	-	-	-	-	18,500.00
12020459	Right of Occupancy Fees	350,000.00	350,000.00	-	(350,000.00)	-
12020466	Indigenship Registration Fees	2,800,000.00	2,800,000.00	431,000.00	(2,369,000.00)	-
<b>120204 - FEES - GENERAL Total</b>		<b>9,842,000.00</b>	<b>9,842,000.00</b>	<b>460,700.00</b>	<b>(9,381,300.00)</b>	<b>2,694,800.00</b>
<b>120206 - SALES - GENERAL</b>						
12020604	Sales of Stores/Scraps/Unservicable Items	150,000.00	150,000.00	-	(150,000.00)	1,223,800.00
12020605	Sales of Vaccines	-	-	-	-	715,200.00
12020608	Sales of Improved Seeds/Chemical	-	-	-	-	18,500.00
<b>120206 - SALES - GENERAL Total</b>		<b>150,000.00</b>	<b>150,000.00</b>	<b>-</b>	<b>(150,000.00)</b>	<b>1,957,500.00</b>
<b>120207 - EARNINGS - GENERAL</b>						
12020704	Earnings From the Use of Govt. Vehicles	188,000.00	188,000.00	-	(188,000.00)	-
12020705	Earnings From the Use of Govt. Halls/Others	550,000.00	550,000.00	-	(550,000.00)	-
12020708	Earnings From Agricultural Produce	5,500,000.00	5,500,000.00	845,000.00	(4,655,000.00)	5,122,400.00
12020709	Earnings From Tourism/Culture/Arts Centres	-	-	-	-	146,200.00
12020710	Earnings From Hire of Aircraft	-	-	300.00	300.00	-
12020711	Earnings From Commercial Activities	4,200,000.00	4,200,000.00	2,414,500.00	(1,785,500.00)	8,544,800.00
12020720	Earnings From Guest Houses	-	-	-	-	10,280,400.00
<b>120207 - EARNINGS - GENERAL Total</b>		<b>10,438,000.00</b>	<b>10,438,000.00</b>	<b>3,259,800.00</b>	<b>(7,178,200.00)</b>	<b>24,093,800.00</b>
<b>120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL</b>						
12020801	Rent on Govt. Quarters	500,000.00	500,000.00	39,000.00	(461,000.00)	125,700.00
12020803	Rent on Govt. Buildings	500,000.00	500,000.00	451,000.00	(49,000.00)	1,081,500.00
<b>120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total</b>		<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>490,000.00</b>	<b>(510,000.00)</b>	<b>1,207,200.00</b>
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL</b>						
12020901	Rent on Govt. Land	500,000.00	500,000.00	15,000.00	(485,000.00)	31,600.00
12020903	Rents & Premium on the Allocation of Land	400,000.00	400,000.00	2,000.00	(398,000.00)	354,200.00
12020904	Rents of Plots & Sites Services Programme	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
12020905	Lease Rental	-	-	-	-	7,400.00
12020906	Rents on Govt. Properties	-	-	-	-	338,500.00
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL Total</b>		<b>3,900,000.00</b>	<b>3,900,000.00</b>	<b>17,000.00</b>	<b>(3,883,000.00)</b>	<b>731,700.00</b>
<b>120214 - RATES</b>						
12021401	Tenement Rate	-	-	105,000.00	105,000.00	-
<b>120214 - RATES Total</b>		<b>-</b>	<b>-</b>	<b>105,000.00</b>	<b>105,000.00</b>	<b>-</b>
<b>1202 - NON-TAX REVENUE Total</b>						
		<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>5,519,800.00</b>	<b>(24,480,200.00)</b>	<b>30,842,000.00</b>
<b>14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>						
<b>1403 - LOANS/ BORROWINGS RECEIPT</b>						
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT</b>						
14030301	Domestic Loans/ Borrowings from Financial Institutions	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total</b>		<b>300,000,000.00</b>	<b>300,000,000.00</b>	<b>-</b>	<b>(300,000,000.00)</b>	<b>-</b>
<b>1403 - LOANS/ BORROWINGS RECEIPT Total</b>						
		<b>300,000,000.00</b>	<b>300,000,000.00</b>	<b>-</b>	<b>(300,000,000.00)</b>	<b>-</b>
<b>Grand Total</b>		<b>2,720,255,000.00</b>	<b>2,720,255,000.00</b>	<b>2,018,489,941.24</b>	<b>(701,765,058.76)</b>	<b>1,842,375,469.90</b>

**Audited Financial Statements of Nafada Local Government Council 2021**

**GOMBE STATE GOVERNMENT OF NIGERIA  
NAFADA LOCAL GOVERNMENT COUNCIL  
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
<b>2</b>	<b>EXPENDITURES</b>					
<b>21</b>	<b>Personnel Cost</b>					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	509,000,000.00	509,278,100.00	509,278,051.78	48.22	472,580,980.49
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	7,721,064.30	42,278,935.70	-
210201	Allowances	-	-	-	-	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	20,000,000.00	20,000,000.00	-	20,000,000.00	-
	<b>Personnel Cost Total</b>	<b>579,000,000.00</b>	<b>579,278,100.00</b>	<b>516,999,116.08</b>	<b>62,278,983.92</b>	<b>472,580,980.49</b>
<b>2202</b>	<b>Overhead Cost</b>					
220201	Travels and Transport - General	13,000,000.00	13,000,000.00	1,541,700.00	11,458,300.00	13,446,257.11
220202	Utilities - General	5,400,000.00	5,400,000.00	295,252.22	5,104,747.78	455,500.00
220203	Materials and Supplies - General	34,500,000.00	34,500,000.00	2,117,854.36	32,382,145.64	47,557,158.39
220204	Maintenance Services - General	23,500,000.00	23,780,000.00	2,214,000.00	21,566,000.00	627,000.00
220205	Training - General	10,000,000.00	10,000,000.00	9,005,818.16	994,181.84	10,154,410.36
220206	Other Services - General	219,000,000.00	219,433,400.00	144,351,333.34	75,082,066.66	14,741,500.00
220207	Consulting and Professional Services	13,175,000.00	19,562,100.00	18,350,690.64	1,211,409.36	8,638,299.34
220208	Fuel and Lubricants	2,300,000.00	2,300,000.00	90,500.00	2,209,500.00	26,500.00
220209	Financial Charges	5,000,000.00	5,000,000.00	214,879.83	4,785,120.17	1,373,946.74
220210	Miscellaneous Expenses	136,720,000.00	136,720,000.00	20,826,547.44	115,893,452.56	80,661,611.52
	<b>Overhead Cost Total</b>	<b>462,595,000.00</b>	<b>469,695,500.00</b>	<b>199,008,575.99</b>	<b>270,686,924.01</b>	<b>177,682,183.46</b>
<b>2203</b>	<b>Loans and Advances</b>					
220301	Staff Loans and Advances - General	-	-	-	-	-
	<b>Loans and Advances Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2204</b>	<b>Grants and Contributions</b>					
220401	Local Grants and Contributions	891,500,000.00	891,500,000.00	687,362,370.24	204,137,629.76	623,233,098.82
220402	Foreign Grants and Contributions	-	-	-	-	-
	<b>Grants and Contributions Total</b>	<b>891,500,000.00</b>	<b>891,500,000.00</b>	<b>687,362,370.24</b>	<b>204,137,629.76</b>	<b>623,233,098.82</b>
<b>2205</b>	<b>Subsidies</b>					
220501	Subsidy to Government Owned Companies & Parastatals	73,500,000.00	73,500,000.00	6,940,000.00	66,560,000.00	35,894,137.66
220502	Subsidy to Private Companies	-	-	-	-	-
	<b>Subsidies Total</b>	<b>73,500,000.00</b>	<b>73,500,000.00</b>	<b>6,940,000.00</b>	<b>66,560,000.00</b>	<b>35,894,137.66</b>
<b>2206</b>	<b>Public Debt Charges</b>					
220601	Loans Repayment	138,900,000.00	131,521,400.00	91,497,246.39	40,024,153.61	51,446,871.24
	<b>Public Debt Charges Total</b>	<b>138,900,000.00</b>	<b>131,521,400.00</b>	<b>91,497,246.39</b>	<b>40,024,153.61</b>	<b>51,446,871.24</b>
<b>2207</b>	<b>Transfers - Payment</b>					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	<b>Transfers Payment - Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>23</b>	<b>Capital Expenditure</b>					
230101	Purchase of Fixed Assets	133,000,000.00	133,000,000.00	8,346,812.50	124,653,187.50	35,800,000.00
230201	Construction/Provision of Fixed Assets	962,000,000.00	962,000,000.00	188,707,294.09	773,292,705.91	-
230301	Rehabilitation/Repairs of Fixed Assets	112,000,000.00	112,000,000.00	-	112,000,000.00	5,851,731.54
230401	Preservation of the Environment	10,000,000.00	10,000,000.00	-	10,000,000.00	-
230501	Acquisition of Non Tangible Assets	50,000,000.00	50,000,000.00	-	50,000,000.00	-
	<b>Capital Expenditure Total</b>	<b>1,267,000,000.00</b>	<b>1,267,000,000.00</b>	<b>197,054,106.59</b>	<b>1,069,945,893.41</b>	<b>41,651,731.54</b>
	<b>TOTAL EXPENDITURE</b>	<b>3,412,495,000.00</b>	<b>3,412,495,000.00</b>	<b>1,698,861,415.29</b>	<b>1,713,633,584.71</b>	<b>1,402,489,003.21</b>

Audited Financial Statements of Nafada Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA  
NAFADA LOCAL GOVERNMENT COUNCIL  
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
<b>21 - PERSONNEL COST</b>						
<b>2101 - SALARY</b>						
<b>210101 - SALARIES AND WAGES</b>						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	509,000,000.00	509,278,100.00	509,278,051.78	48.22	472,580,980.49
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	7,721,064.30	42,278,935.70	-
<b>210101 - SALARIES AND WAGES Total</b>		<b>559,000,000.00</b>	<b>559,278,100.00</b>	<b>516,999,116.08</b>	<b>42,278,983.92</b>	<b>472,580,980.49</b>
<b>2101 - SALARY Total</b>		<b>559,000,000.00</b>	<b>559,278,100.00</b>	<b>516,999,116.08</b>	<b>42,278,983.92</b>	<b>472,580,980.49</b>
<b>2103 - SOCIAL BENEFITS</b>						
<b>210301 - SOCIAL BENEFITS</b>						
21030104	Severance Gratuity	20,000,000.00	20,000,000.00	-	20,000,000.00	-
<b>210301 - SOCIAL BENEFITS Total</b>		<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>	<b>-</b>
<b>2103 - SOCIAL BENEFITS Total</b>		<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>	<b>-</b>
<b>21 - PERSONNEL COST Total</b>		<b>579,000,000.00</b>	<b>579,278,100.00</b>	<b>516,999,116.08</b>	<b>62,278,983.92</b>	<b>472,580,980.49</b>
<b>22 - OTHER RECURRENT COSTS</b>						
<b>2202 - OVERHEAD COST</b>						
<b>220201 - TRAVEL AND TRANSPORT - GENERAL</b>						
22020101	Local Travel & Transport: Training	13,000,000.00	13,000,000.00	1,541,700.00	11,458,300.00	3,452,195.49
22020102	Local Travel & Transport: Others	-	-	-	-	9,974,061.62
22020103	International Travel & Transport: Training	-	-	-	-	20,000.00
<b>220201 - TRAVEL AND TRANSPORT - GENERAL Total</b>		<b>13,000,000.00</b>	<b>13,000,000.00</b>	<b>1,541,700.00</b>	<b>11,458,300.00</b>	<b>13,446,257.11</b>
<b>220202 - UTILITIES - GENERAL</b>						
22020201	Electricity Charges	3,000,000.00	3,000,000.00	295,252.22	2,704,747.78	455,500.00
22020205	Water Rates	2,400,000.00	2,400,000.00	-	2,400,000.00	-
<b>220202 - UTILITIES - GENERAL Total</b>		<b>5,400,000.00</b>	<b>5,400,000.00</b>	<b>295,252.22</b>	<b>5,104,747.78</b>	<b>455,500.00</b>
<b>220203 - MATERIALS AND SUPPLIES - GENERAL</b>						
22020301	Office Stationeries/Computer Consumables	5,000,000.00	5,000,000.00	2,090,854.36	2,909,145.64	2,116,097.27
22020305	Printing of Non Security Documents	4,000,000.00	4,000,000.00	17,000.00	3,983,000.00	1,920,000.00
22020306	Printing of Security Documents	3,000,000.00	3,000,000.00	10,000.00	2,990,000.00	3,040,000.00
22020307	Drugs/Laboratory/Medical Supplies	10,500,000.00	10,500,000.00	-	10,500,000.00	260,000.00
22020309	Uniforms and Other Clothing	-	-	-	-	11,250,000.00
22020310	Teaching Aids/Instructional Materials	3,000,000.00	3,000,000.00	-	3,000,000.00	-
22020311	Food stuff/Catering Materials Supplies	5,000,000.00	5,000,000.00	-	5,000,000.00	28,971,061.12
22020312	Production, Publication and Circulation of Annual Financial Statements	4,000,000.00	4,000,000.00	-	4,000,000.00	-
<b>220203 - MATERIALS AND SUPPLIES - GENERAL Total</b>		<b>34,500,000.00</b>	<b>34,500,000.00</b>	<b>2,117,854.36</b>	<b>32,382,145.64</b>	<b>47,557,158.39</b>
<b>220204 - MAINTENANCE SERVICES GENERAL</b>						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	5,000,000.00	35,000.00	4,965,000.00	62,500.00
22020402	Maintenance of Office Furniture	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	200,000.00	480,000.00	480,000.00	-	10,000.00
22020405	Maintenance of Plant and Generators	300,000.00	300,000.00	40,000.00	260,000.00	10,000.00
22020406	Other Maintenance Services	11,000,000.00	11,000,000.00	20,000.00	10,980,000.00	-
22020412	Maintenance of Market/Public Places	3,000,000.00	3,000,000.00	220,000.00	2,780,000.00	-
22020413	Minor Road Maintenance	3,000,000.00	3,000,000.00	1,419,000.00	1,581,000.00	544,500.00
<b>220204 - MAINTENANCE SERVICES GENERAL Total</b>		<b>23,500,000.00</b>	<b>23,780,000.00</b>	<b>2,214,000.00</b>	<b>21,566,000.00</b>	<b>627,000.00</b>
<b>220205 - TRAINING GENERAL</b>						
22020501	Local Training	-	-	-	-	10,154,410.36
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	9,005,818.16	994,181.84	-
<b>220205 - TRAINING GENERAL Total</b>		<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>9,005,818.16</b>	<b>994,181.84</b>	<b>10,154,410.36</b>
<b>220206 - OTHER SERVICES - GENERAL</b>						
22020601	Security Services	200,000,000.00	200,000,000.00	139,770,000.00	60,230,000.00	12,721,500.00
22020602	Office Rent	-	-	-	-	2,000,000.00
22020603	Residential Rent	2,000,000.00	2,433,400.00	2,433,333.34	66.66	-
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	2,148,000.00	3,852,000.00	20,000.00
22020605	Cleaning and Fumigation Services	11,000,000.00	11,000,000.00	-	11,000,000.00	-
<b>220206 - OTHER SERVICES - GENERAL Total</b>		<b>219,000,000.00</b>	<b>219,433,400.00</b>	<b>144,351,333.34</b>	<b>75,082,066.66</b>	<b>14,741,500.00</b>
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>						
22020702	Information Technology Consulting	-	-	-	-	510,000.00
22020703	Legal Services	-	-	-	-	7,903,299.34
22020707	Agricultural Consulting	500,000.00	6,887,100.00	6,887,054.28	45.72	225,000.00
22020709	Auditing of Accounts	12,675,000.00	12,675,000.00	11,463,636.36	1,211,363.64	-
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL Total</b>		<b>13,175,000.00</b>	<b>19,562,100.00</b>	<b>18,350,690.64</b>	<b>1,211,409.36</b>	<b>8,638,299.34</b>
<b>220208 - FUEL AND LUBRICANTS - GENERAL</b>						
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	90,500.00	1,909,500.00	26,500.00
22020803	Plant/Generator Fuel Cost	300,000.00	300,000.00	-	300,000.00	-
<b>220208 - FUEL AND LUBRICANTS - GENERAL Total</b>		<b>2,300,000.00</b>	<b>2,300,000.00</b>	<b>90,500.00</b>	<b>2,209,500.00</b>	<b>26,500.00</b>
<b>220209 - FINANCIAL CHARGES GENERAL</b>						
22020901	Bank Charges (Other than Interest)	5,000,000.00	5,000,000.00	214,879.83	4,785,120.17	1,373,946.74
<b>220209 - FINANCIAL CHARGES GENERAL Total</b>		<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>214,879.83</b>	<b>4,785,120.17</b>	<b>1,373,946.74</b>
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL</b>						
22021001	Refreshment and Meals	10,000,000.00	10,000,000.00	120,000.00	9,880,000.00	169,000.00
22021002	Honorarium and Sitting Allowance	3,000,000.00	3,000,000.00	1,173,000.00	1,827,000.00	831,000.00
22021003	Publicity and Advertisements	2,400,000.00	2,400,000.00	-	2,400,000.00	114,625.00
22021004	Medical Expenses - Local	15,000,000.00	15,000,000.00	5,000,000.00	10,000,000.00	1,000,000.00
22021006	Postage and Courier Services	120,000.00	120,000.00	-	120,000.00	-
22021007	Welfare Packages	40,000,000.00	40,000,000.00	6,745,354.00	33,254,646.00	9,996,144.22
22021008	Subscription to Professional Bodies	-	-	-	-	500,000.00

Audited Financial Statements of Nafada Local Government Council 2021

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	10,888,219.86
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,000,000.00	2,115,000.00	2,885,000.00	2,557,500.00
22021019	Medical Expenses - International	1,200,000.00	1,200,000.00	-	1,200,000.00	-
22021020	Election-Logistic Support	8,000,000.00	8,000,000.00	317,000.00	7,683,000.00	17,015,373.75
22021021	Special Days/Celebrations	1,000,000.00	1,000,000.00	800,000.00	200,000.00	-
22021023	Other Miscellaneous Expenses	14,000,000.00	14,000,000.00	4,556,193.44	9,443,806.56	10,343,748.69
22021026	Foreign Scholarship Scheme	-	-	-	-	27,246,000.00
22021041	Contingency	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22021042	Recurrent Adjustment	6,000,000.00	6,000,000.00	-	6,000,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	30,000,000.00	30,000,000.00	-	30,000,000.00	-
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL Total</b>		<b>136,720,000.00</b>	<b>136,720,000.00</b>	<b>20,826,547.44</b>	<b>115,893,452.56</b>	<b>80,661,611.52</b>
<b>2202 - OVERHEAD COST Total</b>		<b>462,595,000.00</b>	<b>469,695,500.00</b>	<b>199,008,575.99</b>	<b>270,686,924.01</b>	<b>177,682,183.46</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL</b>						
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS</b>						
22040109	Grants to Communities/NGOs	5,000,000.00	5,000,000.00	2,000,000.00	3,000,000.00	23,210,625.00
22040110	Grants to Academic Institutions	720,000,000.00	720,000,000.00	593,942,444.34	126,057,555.66	180,235,317.83
22040111	Contribution to Traditional Councils	19,000,000.00	19,000,000.00	18,000,000.00	1,000,000.00	14,783,581.75
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	12,000,000.00	11,985,818.16	14,181.84	8,800,239.01
22040115	Grants/Allocation to Development Areas	-	-	-	-	1,250,000.00
22040116	Contribution to Local Government Education Authority	20,000,000.00	20,000,000.00	10,118,852.30	9,881,147.70	348,093,579.78
22040117	Contribution to Primary Health Care Development Agency	-	-	-	-	20,748,567.54
22040118	Contribution to Local government Staff Pension Board	107,000,000.00	107,000,000.00	51,315,255.44	55,684,744.56	25,362,369.72
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
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS Total</b>		<b>891,500,000.00</b>	<b>891,500,000.00</b>	<b>687,362,370.24</b>	<b>204,137,629.76</b>	<b>623,233,098.82</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total</b>		<b>891,500,000.00</b>	<b>891,500,000.00</b>	<b>687,362,370.24</b>	<b>204,137,629.76</b>	<b>623,233,098.82</b>
<b>2205 - SUBSIDIES GENERAL</b>						
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>						
22050106	Agricultural Inputs Subsidy	53,000,000.00	53,000,000.00	-	53,000,000.00	23,060,000.00
22050107	Health Subsidy	5,500,000.00	5,500,000.00	-	5,500,000.00	-
22050108	Religious Pilgrimage Subsidy	15,000,000.00	15,000,000.00	6,940,000.00	8,060,000.00	12,834,137.66
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS Total</b>		<b>73,500,000.00</b>	<b>73,500,000.00</b>	<b>6,940,000.00</b>	<b>66,560,000.00</b>	<b>35,894,137.66</b>
<b>2205 - SUBSIDIES GENERAL Total</b>		<b>73,500,000.00</b>	<b>73,500,000.00</b>	<b>6,940,000.00</b>	<b>66,560,000.00</b>	<b>35,894,137.66</b>
<b>2206 - PUBLIC DEBT CHARGES</b>						
<b>220601 - LOANS REPAYMENT</b>						
22060101	Internal Loans	80,000,000.00	91,497,300.00	91,497,246.39	53.61	16,633,458.56
22060106	Other Funds	58,900,000.00	40,024,100.00	-	40,024,100.00	34,813,412.68
<b>220601 - LOANS REPAYMENT Total</b>		<b>138,900,000.00</b>	<b>131,521,400.00</b>	<b>91,497,246.39</b>	<b>40,024,153.61</b>	<b>51,446,871.24</b>
<b>2206 - PUBLIC DEBT CHARGES Total</b>		<b>138,900,000.00</b>	<b>131,521,400.00</b>	<b>91,497,246.39</b>	<b>40,024,153.61</b>	<b>51,446,871.24</b>
<b>22 - OTHER RECURRENT COSTS Total</b>		<b>1,566,495,000.00</b>	<b>1,566,216,900.00</b>	<b>984,808,192.62</b>	<b>581,408,707.38</b>	<b>888,256,291.18</b>
<b>23 - CAPITAL EXPENDITURE</b>						
<b>2301 - PURCHASE OF FIXED ASSETS - GENERAL</b>						
<b>230101 - PURCHASE OF FIXED ASSETS - GENERAL</b>						
23010101	Purchase/Acquisition of Land	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23010105	Purchase of Motor Vehicles	30,000,000.00	30,000,000.00	7,328,812.50	22,671,187.50	-
23010106	Purchase of Vans	8,000,000.00	8,000,000.00	-	8,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	12,000,000.00	12,000,000.00	18,000.00	11,982,000.00	-
23010113	Purchase of Computers	3,000,000.00	3,000,000.00	-	3,000,000.00	740,000.00
23010119	Purchase of Power Generating Set	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23010121	Purchase of Residential Furniture	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010122	Purchase of Health/Medical Equipment	20,000,000.00	20,000,000.00	-	20,000,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	18,000,000.00	18,000,000.00	-	18,000,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	22,000,000.00	22,000,000.00	1,000,000.00	21,000,000.00	500,000.00
23010139	Purchase of Fertilizer	-	-	-	-	34,560,000.00
<b>230101 - PURCHASE OF FIXED ASSETS - GENERAL Total</b>		<b>133,000,000.00</b>	<b>133,000,000.00</b>	<b>8,346,812.50</b>	<b>124,653,187.50</b>	<b>35,800,000.00</b>
<b>2301 - PURCHASE OF FIXED ASSETS - GENERAL Total</b>		<b>133,000,000.00</b>	<b>133,000,000.00</b>	<b>8,346,812.50</b>	<b>124,653,187.50</b>	<b>35,800,000.00</b>
<b>2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						
<b>230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						
23020103	Construction/Provision of Electricity	90,000,000.00	90,000,000.00	-	90,000,000.00	-
23020104	Construction/Provision of Housing	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23020105	Construction/Provision of Water Facilities	35,000,000.00	75,045,000.00	75,045,000.00	-	-
23020114	Construction/Provision of Roads	465,000,000.00	424,955,000.00	111,262,294.09	313,692,705.91	-
23020116	Construction/Provision of Water -Ways	20,000,000.00	20,000,000.00	400,000.00	19,600,000.00	-
23020118	Construction/Provision of Infrastructure	2,000,000.00	2,000,000.00	2,000,000.00	-	-
23020123	Construction of Traffic Lights/Street Lights	160,000,000.00	160,000,000.00	-	160,000,000.00	-
23020124	Construction of Markets/Parks	150,000,000.00	150,000,000.00	-	150,000,000.00	-
23020126	Construction/Provision of Cemeteries	10,000,000.00	10,000,000.00	-	10,000,000.00	-
<b>230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total</b>		<b>962,000,000.00</b>	<b>962,000,000.00</b>	<b>188,707,294.09</b>	<b>773,292,705.91</b>	<b>-</b>
<b>2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total</b>		<b>962,000,000.00</b>	<b>962,000,000.00</b>	<b>188,707,294.09</b>	<b>773,292,705.91</b>	<b>-</b>
<b>2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>						
<b>230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>						
23030101	Rehabilitation/Repairs - Residential Building	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23030102	Rehabilitation/Repairs - Electricity	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23030103	Rehabilitation/Repairs - Housing	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23030112	Rehabilitation/Repairs - Agricultural Facilities	2,000,000.00	2,000,000.00	-	2,000,000.00	-
23030113	Rehabilitation/Repairs - Roads	20,000,000.00	20,000,000.00	-	20,000,000.00	-
23030121	Rehabilitation/Repairs - Office Buildings	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23030124	Rehabilitation/Repairs - Markets/parks	5,000,000.00	5,000,000.00	-	5,000,000.00	-

Audited Financial Statements of Nafada Local Government Council 2021

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-	5,851,731.54
<b>230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total</b>		<b>112,000,000.00</b>	<b>112,000,000.00</b>	<b>-</b>	<b>112,000,000.00</b>	<b>5,851,731.54</b>
<b>2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total</b>		<b>112,000,000.00</b>	<b>112,000,000.00</b>	<b>-</b>	<b>112,000,000.00</b>	<b>5,851,731.54</b>
<b>2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL</b>						
<b>230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL</b>						
23040101	Tree Planting	10,000,000.00	10,000,000.00	-	10,000,000.00	-
<b>230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total</b>		<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>	<b>-</b>
<b>2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total</b>		<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>	<b>-</b>
<b>2305 - ACQUISITION OF NON TANGIBLE ASSETS</b>						
<b>230501 - ACQUISITION OF NON TANGIBLE ASSETS</b>						
23050101	Research and Development	50,000,000.00	50,000,000.00	-	50,000,000.00	-
<b>230501 - ACQUISITION OF NON TANGIBLE ASSETS Total</b>		<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>50,000,000.00</b>	<b>-</b>
<b>2305 - ACQUISITION OF NON TANGIBLE ASSETS Total</b>		<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>50,000,000.00</b>	<b>-</b>
<b>23 - CAPITAL EXPENDITURE Total</b>		<b>1,267,000,000.00</b>	<b>1,267,000,000.00</b>	<b>197,054,106.59</b>	<b>1,069,945,893.41</b>	<b>41,651,731.54</b>
<b>Grand Total</b>		<b>3,412,495,000.00</b>	<b>3,412,495,000.00</b>	<b>1,698,861,415.29</b>	<b>1,713,633,584.71</b>	<b>1,402,489,003.21</b>